

**THE DEVELOPMENT OF MEDIA ACCOUNTING *DAKON* (DASI)  
GAME IN ACCOUNTING LEARNING PROCESS TO IMPROVE  
COGNITIVE, AFFECTIVE, AND PSYCHOMOTORIC ASPECTS  
OF STUDENTS GRADE XI AT SMK N 2 PURWOREJO**

**UNDERGRADUATE THESIS**

This undergraduate thesis is submitted in partial fulfillment of the requirements to  
obtain the degree of **Bachelor of Education** in Faculty of Economics  
Yogyakarta State University



By:  
MAIZURA AZIZAH SEKAR AYUNINGRUM  
12818244021

ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
2016

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By:

MAIZURA AZIZAH SEKAR AYUNINGRUM  
NIM. 12818244021

This undergraduate thesis had been approved an validation on April 15<sup>th</sup>, 2016  
To be examined by the Team of Undergraduate thesis Examination  
Accounting Education Study Program

Accounting Education Department Faculty of Economics  
Yogyakarta State University

Approved by:  
Supervisor,

  
Prof. Sukirno, M.Si., Ph.D.  
NIP. 19690414 199403 1 002

## VALIDATION

The undergraduate thesis entitled:

**THE DEVELOPMENT OF MEDIA ACCOUNTING DAKON (DASI)  
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By:

MAIZURA AZIZAH SEKAR AYUNINGRUM

NIM. 12818244021

Had been defended in front of the Examiner Team on 27 April, 2016 and had been  
successfully passed

### THE EXAMINER TEAM

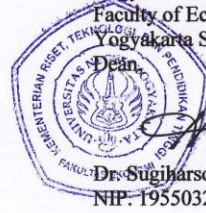
Name	Position	Signature	Date
Mahendra Adhi Nugroho., SE., M.Sc.	Chairman of Examiner & Examiner		17/5/2016
Prof. Sukirno, M.Si., Ph.D	Co-Examiner & Secretary		18/5/2016
Dhyah Setyorini, M.Si., Ak.	Main Examiner		18/5/2016

Yogyakarta, 19 Mei, 2016

Faculty of Economics

Yogyakarta State University

Dean



Dr. Sugiharsono, M.Si.

NIP. 19550328 198303 1 0021

#### DECLARATION OF AUTHENTICITY

I, the undersigned,

Name : Maizura Azizah Sekar Ayuningrum

NIM : 12818244021

Study Program : Accounting Education

Faculty : Faculty of Economics

Undergraduate thesis title : THE DEVELOPMENT OF MEDIA  
ACCOUNTING DAKON (DASI) GAME IN  
ACCOUNTING LEARNING PROCESS TO  
IMPROVE COGNITIVE, AFFECTIVE, AND  
PSYCHOMOTORIC ASPECTS OF STUDENTS  
GRADE XI AT SMK N 2 PURWOREJO

Hereby I declare that this undergraduate thesis is my own original work.

According to my knowledge, there is no work or opinion written or published by  
others, except as reference or citation by following the prevalent procedure of  
scientific writing.

Yogyakarta, March 26<sup>th</sup> 2016

Author,



Maizura Azizah Sekar A  
NIM. 12818244021

## MOTTO & DEDICATION

### MOTTO

يَرْفَعُ اللَّهُ الَّذِينَ آمَنُوا مِنْكُمْ وَالَّذِينَ أُوتُوا الْعِلْمَ دَرَجَاتٍ، وَاللَّهُ بِمَا تَعْمَلُونَ  
خَبِيرٌ

Who have believed among you and those who were given knowledge, by degrees.  
And Allah is acquainted with what you do. (QS. Al-Mujadilah: 58)

لَا يُكَلِّفُ اللَّهُ نَفْسًا إِلَّا وُسْعَهَا

Allah burdens not a person beyond his scope (QS. Al-Baqarah: 286)

**That why,**

لَا تَحْزَنُ إِنَّ اللَّهَ مَعَنَا

Be not sad, surely Allah is with us (QS. Ali-Imran: 139)

Suffice determination, effort and prayers of parents is the way to get Ridho from  
Allah SWT

~Author~

## DEDICATION

The name of Allah the Most Gracious, Most Merciful, praise the presence of Allah SWT who has bestowed *Rahman* and *Rohim* so many valuable things that I have without ever separated from the many conveniences you give. Prayers and greetings is always devoted to the great prophet Rasulullah SAW.

From the sincere heart, I dedicate this work to:

~ Beloved Family ~

### **Wahyudi (Father)**

Thank's for an unlimited time to guide me

Thank's for a great milestone amplifier my religious

Thank's for the love that never could be portrayed in your activity

### **Elia Rochmah (Mother)**

Thank's for the prayer that never floated in the third destroyed your night

Thank's for your glory every second in my tread

Thank's for the love that will never destroyed

### **Baskoro Givari Banyubiru (Precious Brother)**

Thank's for the motivation, spirit, prayer, and smile on every meeting

~Alma mater~

Accounting Education. Faculty of Economics

Yogyakarta State University

**~JAZAKUMULLAH KHOIRON JAZA'~**

**PENGEMBANGAN MEDIA PERMAINAN DAKON AKUNTANSI DALAM  
PROSES PEMBELAJARAN AKUNTANSI SEBAGAI CARA  
MENINGKATKAN ASPEK KOGNITIF, AFEKTIF DAN  
PSIKOMOTORIK SISWA KELAS XI  
SMKN 2 PURWOREJO**

**Oleh :  
Maizura Azizah Sekar Ayuningrum  
12818244021**

**ABSTRAK**

*Penelitian ini bertujuan untuk: 1) mengembangkan media permainan dakon Akuntansi untuk membantu meningkatkan aspek kognitif, afektif, dan psikomotorik siswa akuntansi kelas XI AK 4 SMK N 2 Purworejo. 2) mengetahui kelayakan permainan dakon Akuntansi dalam proses pembelajaran siswa akuntansi kelas XI AK 4 SMK N 2 Purworejo. 3) mengetahui respon siswa setelah menggunakan media pembelajaran permainan dakon Akuntansi.*

*Penelitian ini merupakan model penelitian dan pengembangan (research and development) dalam pembelajaran Akuntansi di SMK. Tahapan penelitian dan pengembangan dakon Akuntansi ini terdiri dari empat tahap yaitu: 1) Define atau tahap pendefinisian 2) Design atau tahap perancangan 3) Develop atau tahap pengembangan dan 4) Dessiminate atau tahap penyebaran. Validasi dakon Akuntansi dilakukan oleh dosen ahli media, dosen ahli materi serta guru akuntansi sebagai ahli materi dan ahli media. Media yang dikembangkan diujicobakan pada 32 siswa SMK kelas XI. Teknik pengumpulan data penelitian ini menggunakan angket lembar test siswa. Data yang didapat dari angket dianalisis secara deskriptif kualitatif dan kuantitatif.*

*Hasil penelitian menunjukkan bahwa dakon Akuntansi sebagai media pembelajaran diperoleh penilaian kategori sangat layak dengan skor rata-rata oleh ahli materi 3,62 oleh ahli media 3,42 dan oleh siswa kelas XI 3,37. Media permainan dakon Akuntansi untuk meningkatkan aspek kognitif, afektif, dan psikomotorik siswa memperoleh hasil yang bervariasi dari setiap aspeknya. Hasil angket dan lembar test siswa pada lembar pre test dan post test menunjukkan bahwa penggunaan media pembelajaran permainan dakon Akuntansi menguatkan aspek kognitif sebesar 0,71; aspek afektif 0,50; dan aspek psikomotorik 0,70.*

*Kata Kunci: Permainan Dakon, Kognitif, Afektif, Psikomotorik*

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12818244021**

**ABSTRACT**

This study aims to: 1) development of media Accounting *dakon* game to improve cognitive, affective, and psychomotoric aspects of students Grade XI AK 4 in SMK N 2 Purworejo. 2) Assess the feasibility of Accounting *dakon* game in accounting learning process of students Grade XI AK 4 at SMK N 2 Purworejo. 3) Know the students response after using learning media of “DASI” game.

This research used a research and development (research and development) model in Accounting learning on Vocational Senior High School. Research and development stages on Accounting *dakon* game consisted of four phases: 1) Defining stage 2) Design stage 3) Development stage, and 4) Disseminate stage. Validation of Accounting *dakon* game conducted by lecturers as a media expert and subject matter expert, teachers of accounting as a subject matter expert and media experts. The developed media was tested to 32 vocational students in Grade XI students. Data collection techniques in this research used student test questionnaire. The data obtained from the questionnaires were analyzed by descriptive of qualitative and quantitative.

The research results show that Accounting *dakon* game as a learning media obtained very decent ratings category with an average score of 3.62 by subject matter experts, by media expert of 3.42 and students of Grade XI 3.37. Media of Accounting *dakon* game to improve cognitive, affective, and psychomotoric aspects of students got various results from every aspects. The questionnaire results and student test work on the pre-test and post-test sheets show that the using media of Accounting *dakon* game reinforce learning cognitive aspect of 0.71; affective aspect of 0.50; and psychomotoric aspects 0.70.

**Keywords:** *Dakon* Game, Cognitive, Affective and Psychomotoric



## FOREWORD

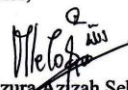
First of all, I would like to thank Allah SWT the almighty for all the bless, mercy, and guidance, thus the Undergraduate Thesis entitled “Development of Media of Accounting *Dakon* Game in Learning Process To Improve Cognitive, Affective, and Psychomotoric Aspects of Accounting Students Grade XI at SMK N 2 Purworejo” can be finished. On this occasion with great humility, I would like to thank you to all of those who have given me help and guidance so that this can be finished. Completion of writing of this thesis, the author would like to thank to:

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Final words, the author say thank you so much indeed for all for those who I can not mention the names. Hopefully, this thesis can be useful for us and become the input for the parties in need.

Yogyakarta, 26<sup>th</sup> March, 2016  
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Maizura Azizah Sekar A

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## **CHAPTER I INTRODUCTION**

### **A. Background of the Study**

Accounting subject is a subject that is considered as the highest level in the field of Social Sciences because it is the most difficult subject of other subjects, according to some comments of accounting students at SMK N 2 Purworejo. Accounting was introduced in depth at the high school level since grade XI. As a student, they thought that accounting could only be obtained once they got theories from teachers. Actually, they unconsciously do financial management since they know numbers and be able to do a small transaction.

Accounting is one of subjects that requires skills in which it needs time to practice and continue to learn. As a teacher, they need to provide innovation in performing accounting learning. The accounting learning system should be designed in more fun ways rather than just giving a theory in general. Understanding of financial accounting is a result from the effort of accounting learning process itself. Optimal results are difficult to obtain when understanding of financial accounting is not transferred properly, thus it requires optimum efforts to get it.

Financial accounting in grade XI of accounting program provides students with more theories than practice, so the students are required to memorize or conclude the theories received. The results of observation in the last August provided information about the limitations of the students



to concluded materials of accounting, so they tend to memorize them from what are written on the handbook / student modules only.

Before stepping further, it is needed to know the curriculum "Act No. 20 of 2003 about National Education System that the curriculum is a set of plans and arrangements regarding the purpose, content, and teaching materials and methods used to organize learning activities to achieve specific educational objectives". In Curriculum 2013, accounting subject is designed with very simple contents, but the teachers need to be more active and creative to develop materials that are presented neatly in the student handbook. In the students' perception, teachers become greatly affected by the effectiveness of the accounting learning system. Submission and accounting training are essential to be granted and practiced. The level of a study habits is an effort and it is better to be able to help despite few hours of study. (Darwin, 2011)

Gerlach & Ely states that the media are humans, materials, or events that establish conditions that enable pupils to acquire knowledge, skills, or attitudes (Azhar Arsyad, 2011). Several studies on the development of instructional media as an attempt to improve the quality of education have been a lot made by prospective teachers. So far, significant progress on the development of creativity growth media is visible only in exact sciences such as mathematics, chemistry, biology and physics. Actually, there should be accounting instructional design innovations developed in order to appeal students to gain higher knowledge of

financial accounting, such as monopoly, snakes and ladders, and playing cards. Lately, circulation models of accounting pocket comic as a learning media begin. Since the development of learning media, accounting learning should be easier to learn and should attract many students at school.

In the last ten years, we need to realize that gadgets dominate students' mindset in terms of games. Cultural values and wealth of this nation slowly fade because of modern values that go too far to the younger generation. It is related to the traditional games that become extinct. The continued development of science now makes students more dependent on modern information and technology to the development of the model of the existing game. Therefore, I am trying to find a traditional game that is unfamiliar yet to students to be lifted back into the midst of this modern era.

A sophisticated / modern game brings more unfavorable effects for students, and therefore I tried to develop the *dakon* game which is the traditional game as a game that can stimulate students' interest in learning, especially in the field of accounting. *Dakon* games / *congklak* has some philosophy of life. The selection of traditional game is not purely only a way of revitalizing traditional games, but also a form of media utilization and development of fun accounting learning.

After I conducted the observations in SMK N 2 Purworejo, I found aspects of learning based on Information and Communication Technology

(ICT) that are quite well supported by the fact that each class has LCD projectors, Internet access, as well as access accounting learning to use computers at school computer labs in accounting computer subjects. However it is just about modern learning but I did not find media of traditional game, like monopoly or something like that. Instructional media not only embraces the modern ICT-based learning system, but also still upholds the value of *Bhineka Tunggal Ika* that one of them is by preserving traditional games. The intention to preserve the value of this traditional game is expected to be parallel with cognitive, affective, and psychomotoric learning.

One of observation results obtained are the value of financial accounting subjects which were poor and some students get a scale below the KKM (*Kriteria Ketuntasan Minimal*). This is evidenced by the values that have been obtained when the daily tests. Teachers complain that less time for students, the free time for holidays and the teacher was unable to attend.

Three aspects of the assessment being focused in Grade XI AK 4 of SMK N 2 Purworejo are cognitive, affective and psychomotoric aspects. Cognitive aspects of students are low and need to be improved, since it is proven that some students do not pass KKM. Besides, the affective aspect takes less role in students especially in the aspect of interest. Aspects of interest in students can be demonstrated by the lack of student response systems in the classroom when the teacher explains

simple accounting. Problems on two aspects are ultimately towards the problem of psychomotor aspects in which students respond to less power when the financial accounting learning in class XI AK 4, so it needs some stimulation to improve three aspects.

Accounting *Dakon* (DASI) is abbreviated with the aim make the students easy to call the name for this new game product. The word of "DASI" have a philosophy about the tie wear by accountants, financial managers and others that expected have the noble values such as philosophy of *dakon* traditional games that is honest, precise, and generous.

The traditional game of *dakon* one of the traditional game is still pretty well known by children that they are not too difficult to understand the turnoff the game itself. In philosophy there are benefits of *dakon* game as calculators that treat the honesty, the intelligence, and the skills of the player, so *dakon* criteria as a media of learning that can improve cognitive, affective, and psychomotoric aspects of student in the learning process of financial accounting.

Based on the above statement, I gave an overview of the reasons of accounting *dakon* game development, because the development of traditional learning media is needed to help improve the cognitive, affective, and psychomotoric aspects of students. Cognitive aspects can be served through accounting *dakon* card which will contain a subject matter which is manifested in a simpler language, so that students are able to

conclude independently and do not only depend on textbooks. In affective aspects, students are expected to be able to understand and indirectly implement the 5 (five) indicators of affective aspects through game system specified, while psychomotoric aspects in this game can be observed through the speed of game with predetermined time. Based on the variety of reasons and considerations, then I composed a title “**The Development of Media Accounting *Dakon* (DASI) Game in Accounting Learning Process to Improve Cognitive, Affective, and Psychomotoric Aspects of Students Grade XI at SMK N 2 Purworejo**”.

## **B. Identification of the Problems**

Based on the background described above, I present the following identification of the problem,

1. Students only get cognitive aspects through memorizing, not concluding independently.
2. Teachers are less the creativity to develop methods of fun learning through games to improve affective aspects of students.
3. Teachers only assess improvement performance of cognitive aspects without regarding psychomotoric aspects of students during learning.
4. The students only get the material on the text book that it make them bored and can't be independently for learn.
5. The subject of inventory in financial accounting have the standard average.

### **C. Limitation Problem**

Based on the identification of the problem formulated above, the researcher took the problem definition in order to achieve the expected target in this study. In connection with this, researcher provides the limitation of problems that accounting practices are still done manually in the classroom, the lack of creativity of teachers in developing fun learning media with games, especially on the subject of financial accounting, and teachers develop digital learning media using power point. In connection with these problems, then I try to help with the development media of accounting *dakon* game in the learning process of grade XI students to improve cognitive, affective and psychomotoric aspects.

### **D. Formulation of the Problems**

1. How does the development of “DASI” games to improve cognitive, affective and psychomotoric aspects of accounting of grade XI AK 4 students at SMK N 2 Purworejo?
2. How is the feasibility of “DASI” game on Accounting learning process to grade XI AK 4 students at SMK N 2 Purworejo?
3. How are the responses of accounting students of grade XI AK 4 at SMK N 2 Purworejo about learning media “DASI” game?

### **E. Research Objectives**

Based on the formulation of the problems above, the objectives of the research are:

1. To understand the development of “DASI” game to improve cognitive, affective and psychomotoric aspects of accounting students of grade XI AK 4 at SMK N 2 Purworejo.
2. To understand the feasibility of “DASI” game in the accounting learning process to the students of grade XI AK 4 at SMK N 2 Purworejo.
3. To perceive the responses of the accounting students of grade XI AK 4 at SMK N 2 Purworejo after using instructional media of Accounting *dakon* game.

### **F. Specifications Developed Products**

The product specifications of this research are expected, as follows:

1. “DASI” possesses a card which contains materials taught in grade XI of SMK
2. Rules of “DASI” game are easily understood and applied every time.
3. “DASI” game is presented in the form of *dakon* game with seeds of *dakon* and *dakon* cards containing materials of Accounting.
4. “DASI” game is more interesting with the selection of colors and lightweight wooden materials.

5. *Dakon*, *dakon* seeds and *dakon* card are designed in accordance more interestingly to get students pay attention during accounting learning process inside and outside the classroom.

## **G. Development Benefits**

The benefits resulted from the research of students are:

1. Theoretical Benefits
  - a. The research results can be used as guidelines and considerations for other researchers, especially in the implementation of *dakon* game as a learning media on accounting subject in grade XI.
  - b. Learning outcomes are also useful in the information development of accounting learning media through *dakon* game which will help students to improve their cognitive, affective and psychomotoric aspects
2. Practical Benefits
  - a. For students
    - 1) *Dakon* game enables to increase the students' cognitive aspects, especially on financial accounting for grade XI.
    - 2) *Dakon* game grows affective and psychomotoric aspects of students on financial accounting subject.
    - 3) *Dakon* game improves students' spirit for learning through the media game.
  - b. For Teachers
    - 1) Game-based learning media can improve their creativity in teaching.



- 2) Teachers can transfer materials to students in a simple and interesting way.
- 3) It helps teachers generate students' activities in learning.

c. For Schools

The results of the study can be taken into consideration and sparking the teachers creativity to constantly innovate in the learning process. Development of learning media is capable to spark teachers' activities that are then responded very well by the students, so the school has its own charm in a learning method. Gain of cognitive, affective and psychomotoric aspects are able to increase the students' achievement.

## **H. Assumtions and Development Limitations**

### **1. Development Assumptions**

Development assumptions of learning media in the form of "DASI" game are:

- a. *Dakon* is designed as a learning media that can improve the cognitive, affective, and psychomotoric aspects favorably so that it can be used inside or outside accounting learning process.
- b. Reviewers have understanding about the good quality of criteria of "DASI" game.
- c. Lecturers gave suggestion and reviewers have understanding about the good quality of "DASI".

### **2. Development Limitations**

Development research of accounting learning media has limitations, they are:

- a. “DASI” is only for grade XI students at SMK.
- b. Assessment and feasibility test of “DASI” were done in one school.
- c. Field trials were conducted to know the media feasibility of developed and the improved cognitive, affective, and psychomotoric aspects of students.
- d. “DASI” was developed only for the material of Inventory Financial Accounting.

## **CHAPTER II**

### **LITERATURE REVIEW**

#### **A. Theoretical**

##### **1. Nature of Accounting Education**

Learning is a complex process that happens to everyone and lasting a lifetime, since a baby up to the grave later. One of the signs that someone has learned something is a change in his/ her behavior. The change of the behavior is concerning both knowledge (cognitive) and skills (psychomotoric) as well as those concerning values and attitudes (affective) (Sadiman et al, 2003: 6). Learning is essentially a change process in personality in the form of skills, attitudes, habits, and understanding (Abdul Majid, 2014: 15).

Learning is deliberately used as a synonym of an English word "Instruction". Instruction has more extensive meaning than teaching. Teaching is in the context of teachers and students in a formal class (room), while learning or instruction also include teaching and learning activities which are not attended by teachers physically. Therefore, instruction is emphasized as a learning process, so the efforts planned in manipulating sources of learning process that occurs in our students are called learning (Sadiman, 2003: 7). Learning is essentially a process of interaction among children, between children and learning resources, and between children and educators.

From the opinions expressed earlier, it can be concluded that learning occurs when an interaction process happens among students, the environment and the control system.

Accounting is an information system that measures business activities, processes data into a report, and communicates the results to decision makers. Accounting is the "language of business", because accounting can communicate most of business information. A company distributes accounting report that summarizes the company's financial performance to the owners, creditors, governments, and potential investors. The better you master the language of business, the better you will manage the company (Haryono, 2014: 4).

## **2. Cognitive Aspects**

### **a) Structural Cognitive Aspects Prior Revised Bloom's Taxonomy**

According to Bloom, all efforts related to brain activity is included in the cognitive domains. In the cognitive domain of time, there are six levels of thinking process before finally there is the latest version of cognitive domains that increasingly rise to the top level as it has been described in the preceding paragraph, they are:

1) Knowledge

Knowledge is a person's ability to recall or recognize the name, term, ideas, symptoms, formulas, and so on without expecting the ability to use it. Knowledge or memory is the lowest thinking process.

2) Understanding (Comprehension)

Understanding/ comprehension is a person's ability to understand or comprehend something after it is known and remembered. In other words, understanding is finding about something and being able to see it from a different perspective. A learner is said that he/ she understands something if he can provide explanation or give a more detailed description about it using his/ her own words. Understanding is one-level higher thinking ability.

3) Application

Application is a person's ability to implement or use general ideas, procedures or methods, principles, formulas, theories and so on, in a new and concrete situation. Application or implementation is a higher process of thinking than that of understanding.

4) Analysis

Analysis is an ability to specify one of unit into sections so that the overall structure or organization can be well understood.

5) Synthesis

Synthesis is a person's ability to itemize or describe a material or situation according to the parts of smaller and able to understand the

relationship between the parts or factors and others. Synthesis is a process that combines the parts or elements logically, thus it is transformed into a structured pattern or forms a new pattern. Synthesis has a higher position level than that of analysis.

#### 6) Evaluation

Evaluation is the highest level of thinking in cognitive aspect according to Bloom. Assessment or evaluation of a person's ability makes judgments on a situation, values, or ideas, for example, if someone is faced with several options, so he will be able to choose the best option, in accordance with the existing standards or criteria. (Sudijono, 2005: 49-58)

#### b) Structural Cognitive Aspects of Bloom's Taxonomy After being Revised

Bloom's Taxonomy is a thinking classifying models that are multilevel according to six levels of cognitive complexity. Throughout the year, these levels are often described as a ladder, which caused many teachers encourage their students to "always go up to a higher level in terms of thinking."

Bloom's Taxonomy according to the two-dimensions, one of two dimensions identifies Dimensions of Knowledge (or types of knowledge have to be learned) while the second one identifies Cognitive Dimension Process (or process used to learn). Dimension of cognitive processes at the high level currently consists of six levels

that are defined as Give, Understand, Apply, Analyze, Evaluate, and Create. Every table of dimensional level is divided.

The use of revised taxonomy is adapted from Omaha Public School Teacher Corner. Learning objectives based on the story of Goldilocks and the Three Bears are presented for each of the six levels of Cognitive Processes as shown in Table of Revised Taxonomy (For hand).

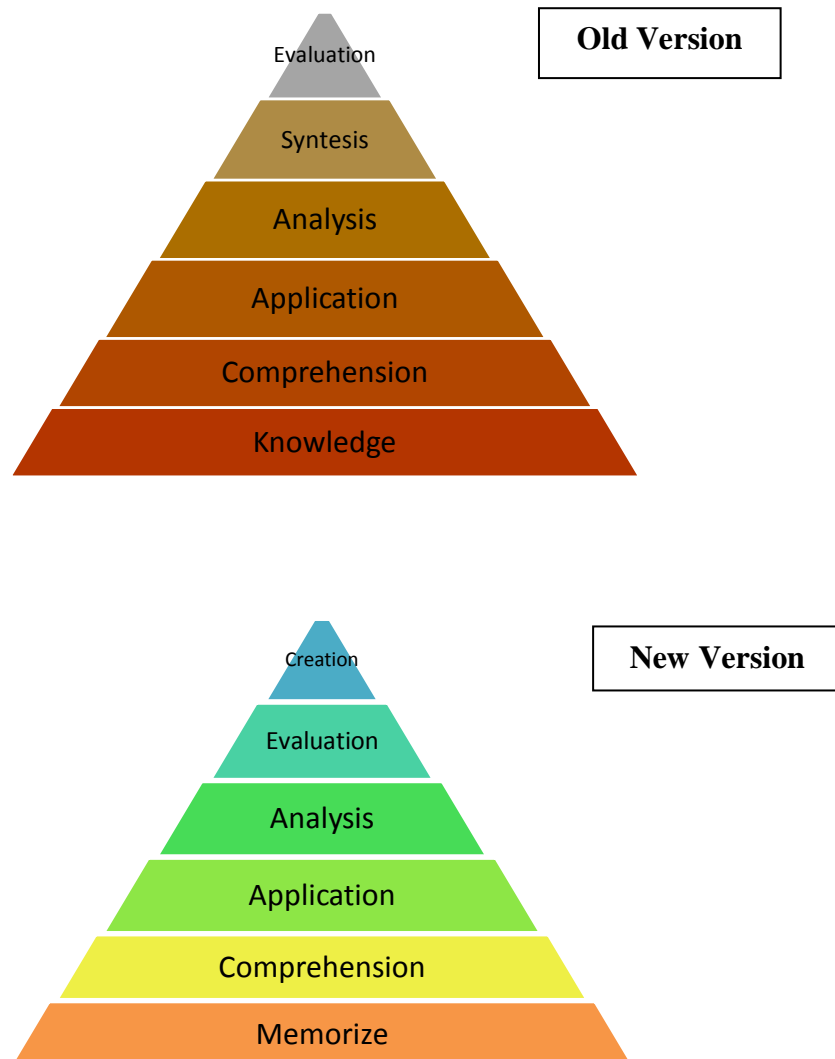


Image 1. Schema of Bloom's Taxonomy (Forehand M, 2005)

The new terms mean the following:

- i. **Remember:** take, recognize, and recall relevant knowledge from long-term memory.
- ii. **Comprehension:** Build the meaning of the message spoken, written, and thought graphic interpreting, exemplifying, classifying, summarizing, inferring, comparing, and explaining.
- iii. **Applying:** Carrying out or using a procedure to execute, or apply
- iv. **Analysing:** breaking material into constituent parts, determining how the parts relate each other and the overall structure or purpose thought differentiating, organizing, and connecting.
- v. **Evaluating:** Making assessment based on criteria and checking figured standards and critiquing.
- vi. **Creating:** Put the elements together to form a coherent whole or functional, reorganizing elements into a new pattern or structure thought generating, planning, or producing.

### Bloom's Taxonomy

Table 1. The structure of the Revised Taxonomy Table matrix

Dimension of Cognitive Process						
Knowledge Dimension	<i>Remember</i>	<i>Understand</i>	<i>Apply</i>	<i>Analysis</i>	<i>Evaluate</i>	<i>Create</i>
<i>Factual Knowledge</i>	<i>List</i>	<i>Summarize</i>	<i>Classify</i>	<i>Order</i>	<i>Rank</i>	<i>Combine</i>
<i>Conceptual Knowledge</i>	<i>Describe</i>	<i>Interpret</i>	<i>Experiment</i>	<i>Explain</i>	<i>Assess</i>	<i>Plan</i>
<i>Procedural Knowledge</i>	<i>Tabulate</i>	<i>Predict</i>	<i>Calculate</i>	<i>Differentiate</i>	<i>Conclude</i>	<i>Compose</i>
<i>Meta-Cognitive Knowledge</i>	<i>Appropriate Use</i>	<i>Execute</i>	<i>Construct</i>	<i>Achieve</i>	<i>Action</i>	<i>Actualize</i>

Source: Krathwohl, 2002 (E-journal)



### 3. Affective Aspects

Affective domain deals with matters relating to something emotional, such as feelings, values, appreciation, enthusiasm, motivation, and attitude. Wood (1996) says that the affective assessment is every method used to show how a student feels about himself, the perception of the image of himself, what influence the behavior in the community, classroom and home. Affective learning objectives are attitudes, values, preferences, academic self-concept, self-control, emotional development, classroom environment, interests, opinions, motivation, social relationships, altruism, and moral development.

Learning outcomes developed by affective domain generally refers to categories compiled by Krathwohl, Bloom, and Masia (1973) in the following figure

#### Characterization by Value

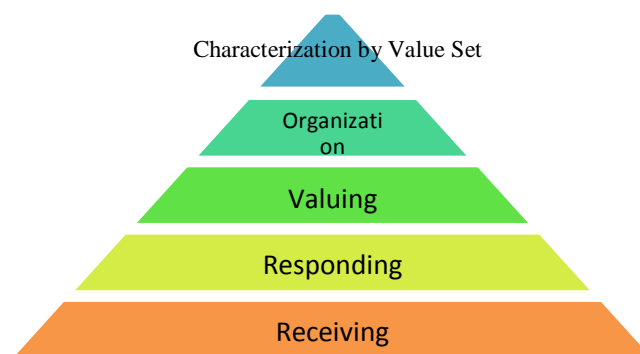


Image 2. The Nature Affective Aspects Schema (The Nature Affective Aspects Schema)

At least there are five (5) important affective characteristics important, they are attitudes, interests, self-concept, values, and morals.

## **1) Attitude**

According to the conceptual definition, attitude is a tendency to respond consistently to like or dislike an object. The operational definition: attitude is positive or negative feelings towards an object.

Another definition stated by Secord and Beckman (1964, in Azwar 2012: 5) is a certain regularity in terms of feelings (affection), thinking (cognition), and action predisposing (conation) a person toward an aspect in the surrounding environment. Attitude changes can be observed in the learning process, determination, and consistency in the assessment that something is done to determine the attitudes of students towards subjects, learning conditions, educators, etc.

## **2) Interests**

According to the conceptual definition of interest, it is the desire that is formed through experiences that encourage individuals to search for objects, events, concepts and skills, for the purpose of getting attention or control. According to the operational definition of interest, it is a person's curiosity about the situation of an object.

Another definition is expressed by Getzel (1996) that the interest is a disposition that is organized through experience that encourages a person to obtain a specific object, activity,

understanding, and skills for the purpose of attention and achievement.

### **3) Value**

According to the conceptual definition, value is a belief to the opinion, activity, or object. According to the operational definition, the value is a person's beliefs about a situation of an object or activity. The definition of value in the world of psychology is consideration of how important something for us.

In relation to the learning, the value is an important concept for the establishment of competence of learners. Preferred activity of students in school is influenced by the assessment of learners toward that activity. This is influenced by the value system that is owned by learners, related to good and bad assessment. According to Rokeach (1968) in its publication entitled *Beliefs, Attitudes, and Values: A Theory of Organization and Change*, the value is a belief about deeds, actions, or behaviours that are considered as good and bad.

There are three known basic attributes of value. First, the value is a subjective judgment. Second, we may be able to make a judgment about how important something related to something else. For example, helping each other is more important than being famous. Third, the value is principle that can help us make

important personal decisions. Finally, it can be regarded as personal values.

#### **4) Moral**

In the psychology department, morality is defined as the ability to distinguish whether an action or event is good or bad, or right or wrong. Moral reasoning is a process to determine the right or wrong from a particular situation.

Moral is related to the feelings of right or wrong toward a person or feelings of happiness for their actions themselves. Moral is also often associated with a person's religious beliefs. It is a belief in sinful behaviours and rewarding. Moral mainly concerns with principles, values, and a person's beliefs.

In lessons, morals and morality are related to the student's behaviours over the meanings of honesty. Through moral or rather character, a student will assess the good and bad to the fraudulent act, and then believed not to cheat in an exam.

#### **5) Self-Concept**

According to the conceptual definition, the self-concept is a person's perception of himself regarding their advantages and disadvantages. According to the operational definition, self-concept is a statement of self-reliance regarding to the subjects. Baumeister (1999) defines the self-concept as an individual's belief

about himself including personal attributes about who and what he was. Carl Rogers (1959) believes that the self-concept has three different components, they are, a view of a person has about himself (self-image), how much value is there in the self (self-esteem or self-worth), and what our expectations of ourselves later (ideal) are.

#### **4. Psychomotoric Aspects**

Psychomotoric aspects are aspects related to skills or abilities to act after someone receives a specific learning experience. The categories in psychomotor are:

- 1) Impersonation
- 2) Manipulation
- 3) Going Nature
- 4) Articulation

Motoric skills are related to a series of physical movements in a particular order by facilitating coordination among various movements of limbs in an integrated manner. (Winkel, 1996: 339) explains that, "Although learning motoric skills prioritize the movements all the muscles, tendons and joints in the body, but need the observations through the tools of sensory and cognitive processing that involves knowledge and understanding. Further, (Winkel, 1996: 339-340) explains that in learning motoric skills there are two phases: cognitive phase and fixation phase. During the formation of procedures, it gets declarative knowledge

(including procedural knowledge as concepts and rules in the form of declarative knowledge) about the operational sequence of steps or sequence should be made. This is above that so-called "cognitive phase" in learning motoric skills. Then a series of gestures begin to be implemented slowly in advance, guided by procedural knowledge, until all movement begin to take place more smoothly, and ultimately in the entire sequence of movements that run very smoothly. This is called "phase fixation", which is ended only when the physical movement program runs automatically without a high level of awareness.

Winkel, (1996: 249-250) also classifies it into seven levels of psychomotoric domains, they are:

- 1) Perception includes the ability to conduct proper discrimination between two stimulants or more, based on the difference between the unique physical characteristics and each stimulus.
- 2) Sets includes the ability to put himself in a state that will initiate movement or range of motion.
- 3) Guided response includes the ability to perform a series of movements in accordance with the example given.
- 4) Mechanical response includes the ability to perform a series of smooth movements as had been trained adequately regardless of the other examples given.
- 5) Complex response includes the ability to perform a skill that consists of several smooth, accurate, and efficient components.

- 6) Adjustment patterns of movement includes the ability to make changes and adjustments to movement patterns with the local conditions or by showing a level of skill that reaches proficiency.
- 7) Creativity includes the ability to give the new gesture patterns, then on the basis of the initiative and their own initiative.

## **5. Research and Development Media**

According to Anik Ghufon (2007: 6), he explains that the model of research and development in education and learning department has several characteristics, they are:

Characteristically research-based development means that the development of educational products are pursued through research.

Oriented to the product and do not test the theory.

The result of the development is used for the sake of improvement and development of quality of education and good learning.

Research and development aims to discover, develop, and validate products (Sugiyono, 2011: 4). Research and development “DASI” as a learning media will be conducted by researchers that aims to design, create, validate, and test the media to the students in accordance with the curriculum 2013. Step of 4D model has four stages: the definition stage (define), design stage, development stage, and dissemination stage of the product of learning media.

## **6. Recording Inventory System**

According to Sohidin (2014: 47), Inventory is one of the current assets which generally have great value among other current assets. Inventory is a type of productive assets owned by a company, because this inventory is an asset that has a direct association with company revenue. If the asset inventory turnover rate is slow, then it can certainly slow the process of revenues obtaining of the company that will be slow as well and vice versa. Inventory recording systems are divided into two, they are:

### **1) Perpetual System**

It is called the perpetual system because accounting records carry continue (perpetual) for recording the amount and costs or basic price. It is thus ultimate amount and cost of inventory that can be determined at any time.

In a perpetual system, both the amount of sales and cost of goods sold will be recorded in each sale. The accounting treatment for inventory perpetual systems are:

- a) Purchase of merchandise will be debited on inventory account
- b) Cost of purchase transport will be debited on inventory account
- c) Purchase return will be credited on supplies account
- d) Cost of goods sold is recognized in conjunction with revenue recognition and inventory account at a credit account
- e) The inventory account is the control account supported by the subsidiary ledger for each type /inventories item



## **2) Periodic System**

The periodic system calculates the amount and value of stocks that will be known at the end of the period only for the preparation of financial statements. Each transaction of purchase or sale of goods inventory of the account is never transferred or never debited if there is no purchases or credited if there is a sale. Inventory account will be updated by the value only at the end of the period just before the financial statements through physical inventory counting (stock opname) in the warehouse.

The accounting treatment for periodic inventory recording systems such as:

- 1) Purchasing merchandise will be debited to purchase accounts
- 2) There is no record in the inventory accounts
- 3) Cost of purchase transport will be debited to the cost of purchase transport account
- 4) Returns and purchase allowances will be credited to the turns and purchase allowances
- 5) Purchases discount will be credited to the purchase discount
- 6) Cost of goods sold is calculated at the end of the period after doing the physical count and inventory valuation end.

The use of physical method requires the calculation of items that still exists on the date of the financial statements. Calculation of inventory (stock opname) is necessary to know the

amount of goods that are still there and then calculate the basic price.

Table 2. Transaction of Account Recording

<b>Recording of Trading Company by Periodic and Perpetual System</b>			
<b>No.</b>	<b>Transaction Information</b>	<b>Physical System</b>	<b>Perpetual System</b>
1.	Inventory Purchas	Purchase (D)	Inventory (D)
2.	Cost of Purchas Transport Payment	Cost of Purchas Transport (D)	Inventory (D)
3.	Purchas Return	Purchas Return (K)	Inventory (D)
4.	Purchase Discount	Purchase Discount (K)	Inventory (D)
5.	Goods Sale	Account Receivable (D) Sale (K)	Acc. Receivable (D) and Sale (K). Cost of Goods Sold (D) and Inventory (K)
6.	Cost of Sale Transport Payment	Cost of Sale Transport (D)	Cost of Sale Transport (D)
7.	Sale Return	Sale Return (D) and Account Receivable (K)	Sale Return (D) and Acc. Receivable (K), Inventory (D) and Cost of Sale Transport (K)
8.	Sale Discount	Sale Discount (D)	Sale Discount (D)

Source: Sohidin Book (2014)

## B. Relevant Research

1. Research entitled Using Inquiry Approach toward Psychomotoric Abilities Seen from Cognitive Ability PMIPA FKIP UNS Students of the Academic Year 2006/2007, by Siti Lailiyah (2007), aims to determine the effect of the differences between the use of modified free inquiry approach and inquiry approach to psychomotoric abilities and how the interaction effect between the use of inquiry approach and cognitive to the psychomotoric abilities. This research was used to design experimental method 2 x 2 factorial with the frequency of different cell contents. The population in this research were all

students of the PMIPA FKIP Department of UNS who follow Basic I Physics Course Practicum of academic year 2006/2007. There were 208 students. From the analysis of result of the data, it was concluded that: (1) there is a difference of effect between the use of the modified free inquiry approach and guided inquiry approach to the psychomotoric abilities of students ( $F_A = 4.480 > F_{0.05}; 1.62 = 3.97$ ). From the multiple comparison of test results, it showed that modified free inquiry approach gave a better effect than that on a guided inquiry approach ( $X_{A1} = 48.79412 > X_{A2} = 42.65625$ ); (2) there is a difference of effect between the higher cognitive abilities and the low cognitive abilities on the psychomotoric abilities of students ( $F_B = 5316 > F_{0.05}; 1.62 = 3.97$ ). From the results of multiple comparison test, it showed that the high cognitive abilities gave a better effect on the low cognitive abilities ( $X_{B1} = 48.93939 > X_{B2} = 42.69697$ ; 3). There is an interaction effect between the use of inquiry approach and cognitive abilities on the psychomotoric abilities ( $F_{AB} = 4392 > F_{0.05}; 1.62 = 3.97$ )

2. Research written by Tarmizi, (2014) entitled Increasing Interest in Learning of Students Through *Dakon* Traditional Games in the Mathematics Learning at elementary school aims to obtain accurate information on the *dakon* traditional game appropriately so it can increase the interest of grade III students of SDN 3 Anjongan to learn mathematics. The method used in this research was a descriptive

method and the type of research was action research. Research subjects in this study were 32 students and one teacher. Data collection techniques used were direct observation techniques. This research was conducted in two cycles. Research procedures covered four stages: planning, implementation, observation and reflection stages. The research results obtained were in the first cycle of learning plans 3.53, learning implementation 2.43, a sense of excitement to learn 60.4% attention to learn 54.2%, and learning interest 58.9%, while the second cycles of learning plans 3.82 , learning implementation 3.57, a sense of excitement to learn 84.4%, learning attention 72.4%, and learning interest 74.0%.

3. Research written by Desy Wahyu Rustiyanti (2014) entitled *Upgrades Recognize Ability Shape of Geometry through Geometry Dakon Games on Children A group in kindergarten Puspita Arum Triharjo Bantul* aims to improve the ability to recognize shapes of geometry through the geometry dakon game to children in kindergarten group A Puspita Arum, Triharjo, Pandak, Bantul. This research used classroom action research and conducted in collaboration with classroom teachers. The research subjects were 9 children, comprising six boys and three girls. The research object was the ability to recognize shapes of geometry through geometry games. Data collection techniques used were observation, documentation and oral test. The research results showed the gradual increase of the ability to

recognize shapes by playing dakon geometry. Geometry dakon game helps increase students' abilities to recognize shapes of geometry in the implementation of the pre-action on indicator of recognize ability 41.11% and in Cycle II, students' abilities increased to 88.33%, the understanding ability on the implementation of pre-action 50.62%, and in Cycle II, it increased to 85.36%.

### **C. Research Paradigm**

Learning system that has been experienced over the years until now are quite different and lack of innovation. As the development of era, people change and their needs of daily lives increase. It was like the science of absorption system to students who have showed the differences of previous period with the current period. They grew up with something that was currently available that was more instant than three to five years before.

The learning process should have a reciprocal balance, so the learning process could be accomplished and absorbed as well as possibly. Reciprocal process would be obtained with the creativity of teachers themselves. Since the development of technology and ideas, teachers must have a strategy to enhance creativity, so students also felt comfortable and kept motivated.

The game was always to students' favorite and awaited by children from various periods. Dharmamulya states that traditional games are tools to introduce children to the cultural values and social norms necessary for

establishing relations or social contact and play a role in accordance with social position in society. (Ulfatun, 2014) *Dakon* traditional games have accounting principles, where accounting play with the count and always have a source of entry and exit of the money. *Dakon* had seven sources of entry and exit point types of fund called “the barns”. The seven barns *dakon* would only be used five barns on this Accounting *dakon*. Every player was broken at one stage so it would take the *dakon* card containing material and given time to understand it in accordance with the length of time your opponent plays *dakon* thereafter. After game was finished, then every player was asked to count many seeds obtained which will then be awarded to each player.

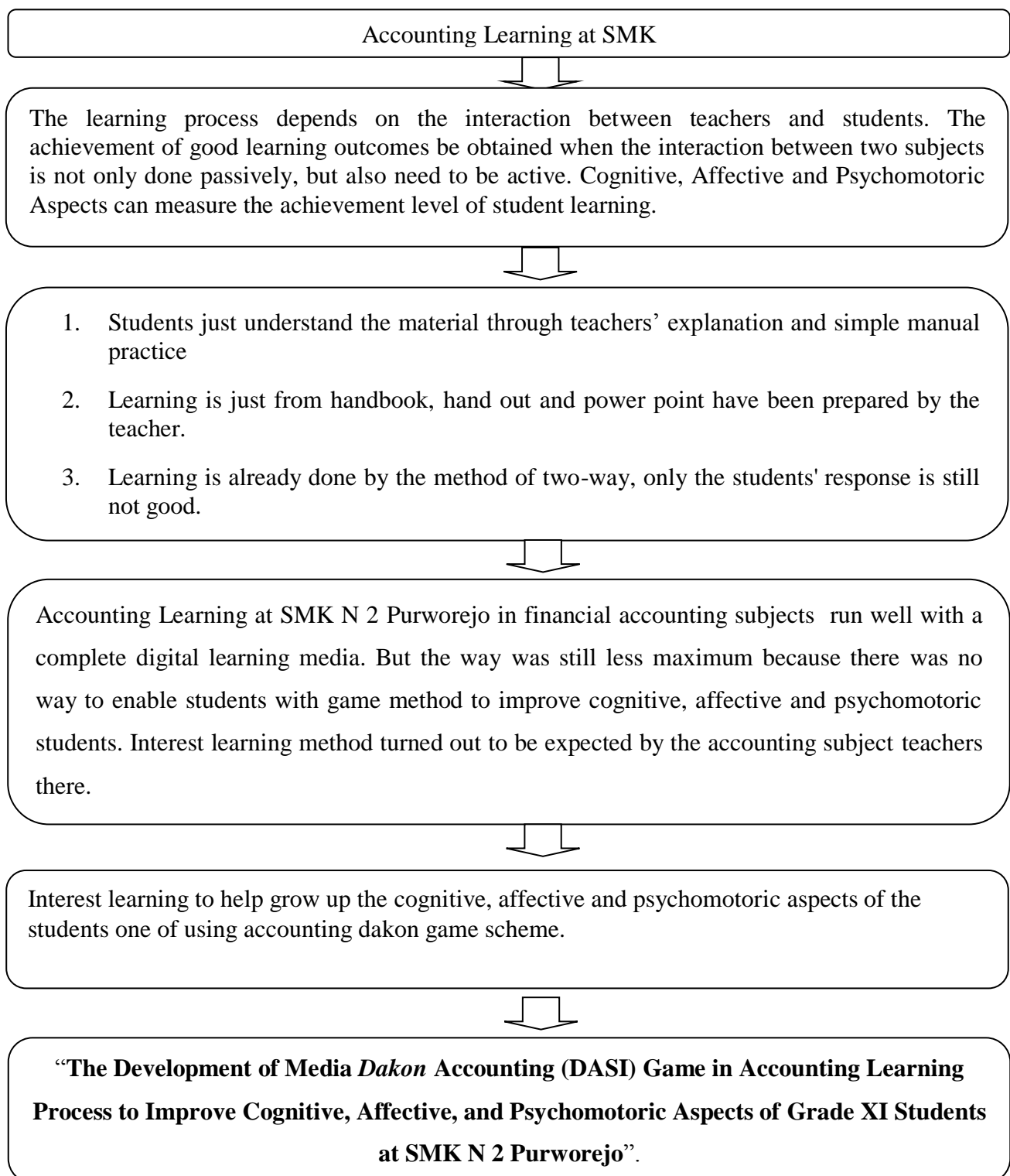


Image 3. Research Paradigm of Accounting Learning Through *Dakon* Game

#### **D. Research Questions**

Based on the literature and research resources above, research questions and hypotheses proposed to the students are:

1. How does the development of media "DASI" game improve cognitive, affective and psychomotoric aspects of accounting grade XI student at SMK N 2 Purworejo?
2. How is the feasibility media "DASI" game in the accounting learning process of grade XI student at SMK N 2 Purworejo?
3. How is the student response of grade XI at SMK N 2 Purworejo on the learning media "DASI" game?



## **CHAPTER III RESEARCH METHOD**

### **A. Research Design**

This research was a method of research and development. According to (Sugiyono, 2012) the research and development methods were used to produce a particular product, test, and the effectiveness of the product. The definition of research and development by Borg and Gall (1983) as quoted Punaji Setyosari (2012) was a process which used to develop and validate educational products. In the learning methodology, there were two aspects, learning method and learning media. Media was important role and assisting teachers in achieving the learning objectives.

### **B. Place and Time Research**

Validation of learning media carried out at the Accounting Education Department, Faculty of Economics, Yogyakarta State University. The feasibility learning media test for students had been held at SMK N 2 Purworejo. The research began on January of 2015 up to February, 2016

### **C. Subjects and Objects Research**

The object in this development research was Accounting *Dakon* “DASI” as Active Learning Media of Accounting to Improve Cognitive, Affective and Psychomotoric Aspects of Students Grade XI at SMK N 2 Purworejo. The subjects in this research were Accounting subject matter

expert, a lecturer of Accounting Education Faculty of Economics, Yogyakarta State University and teacher of Accounting of grade XI SMK N 2 Purworejo, while media expert came from a lecturer of Accounting Education Faculty of Economics, Yogyakarta State University, and 32 students of grade XI at SMK N 2 Purworejo would become the respondents to assess the feasibility of *dakon* media.

#### **D. Operational Definition**

The operational definition of this research conducted:

##### **1. Research and Development**

Research and development of education and learning are researched to validate education products which is found so that the researcher developed and learned for focusing to improve the quality goal of education.

##### **2. *Dakon***

*Dakon* is a traditional game which has the primary barns from 7, 9, or 5 and 2 large barns which have moral value about sharing and sportsmanship which will be played by 4 people. Each group takes 4 people here because the value of cooperation. This game will not be difficult to play because it will help students to think critically, creatively and actively. “DASI” will be mixed with the accounting cards as supporting the achievement of the students' cognitive aspects.

### 3. Essay Test

According to Basuki & Hariyanto (2015: 37) Essay test is a test that the answer is shown by description or story. Generally, the types of questions that initiate an essay tests are the words: to describe, compare, explain, how do you think about ... and so on. Generally, teachers will use essay tests if:

- a) Teachers want to test the learners' ability in critical and creative thinking, such as problem solving, analysing, evaluating, and creating.
- b) Teachers want to evaluate the written communication skills.
- c) Teachers have more free time in scoring an exam results rather than time to develop tests.
- d) Teachers want to believe that students do not just make assumptions.
- e) Teachers want to know how deep the students understood the lesson.
- f) Teachers want to evaluate how well the students organized their thoughts.

According Ngalim Purwanto (2013: 33) said that test of learning results or achievement test was a test used to assess the lessons results given by the teachers to the students, or by professors to students within a specified period. One of the

achievement tests was an essay test which had some advantages and disadvantages as follows:

a) Advantages

- 1) For the teacher, arranging the test was very easy and did not need a long time.
- 2) The respondents had the freedom to answer and blow off steam or their thoughts.
- 3) Training to show their thoughts in the form of a sentence or a regular language (train to creations and fantasy).
- 4) More economical and efficient because it did not need a lot of paper too much to create question tests, thus it can be dictated or written on the blackboard.

b) Weakness

- 1) No or less could be used to test the large scope or a lot, so it's less able to assess the actual knowledge content of the students'.
- 2) Possible answers were heterogeneous complicated make the reviewer difficult to get the score.
- 3) Both poor handwriting and length of the same answers were not easy to make some evaluation and scoring (scoring) with no or less objective.
- 4) Characteristics of manufacturing the essay tests were different. For, every teacher can give the missing-

understanding for the answerer (creating of questions and demanding answers for every teacher are different).

## **E. Development Procedures**

Development research procedures of *dakon* consisted of four (4) stages, this model is developed by Sivasailam Thiagarajan, Dorothy S. Semmel, and Melvyn I. Semmel. Ardiansyah, 2012 : 14, said that this model are:

### **1. Definition Stages**

Analysis of needs at this stage was the media that would be developed by conducting a study of students, classroom teaching, and learning media used. Besides, this stage also conducted an analysis of the syllabus used, analysis of basic competencies, and subject matter. At this stage, the target objects were Accounting students of grade XI at SMK N 2 Purworejo and Accounting teachers involved through observation.

### **2. Design Stage**

The design stage would be implemented after the needs of analysis stage had been reached. At this stage, this design would be a concept system that was tailored to the needs and materials where to be provided by using the card design, manufacturing accounting cards, colouring of *dakon*, manufactures of regulation play stages and finishing. In this stage, the researcher involved arts of woodcraft designer from *Krebet, Bantul*.

### **3. Development Stage**

This stage consisted of some expert validation and development test.

#### **a. Expert Validation**

Validation was done by subject matter experts, media expert, and accounting teachers of SMK. The validation results that have been corrected directly was revised in the first product. In accordance with the opinion of Sugiyono (2010: 302) that validate on the first product design was done by asking some expert who experienced to assess designed products.

#### **b. Development Test**

Products which have been declared were feasible to use by the validator to be tested to the students, so the trials carried out in the learning evaluation with the aim for getting an assessment of the accounting *dakon* by filling in a questionnaire. The test was done with field trials than analysis and revision if they needed it to improve accounting *dakon* learning media products. Trial *dakon* accounting product development was conducted at SMK Negeri 2 Purworejo with the amount of 32 students.

### **4. Dissemination Stage**

The dissemination stage was the last step of the process from research and development. The next stage committed the dissemination of the last products which having been legitimated, revised, and perfected

based on suggestion and advice from subject matter experts, media experts, teachers, and students. Dissemination was done by the aim the accounting *dakon* that was developed for being used by the researchers in the research process where it was able to be useful, widely, and easy for teachers and students in the evaluation process of the interest accounting learning. The dissemination of products made only limited in environments at SMK N 2 Purworejo. Hopefully, it will be needed for further learning. The transfer of the products was able to be done only on a headmaster, curriculum, library, Accounting teachers, and Accounting student of grade XI.

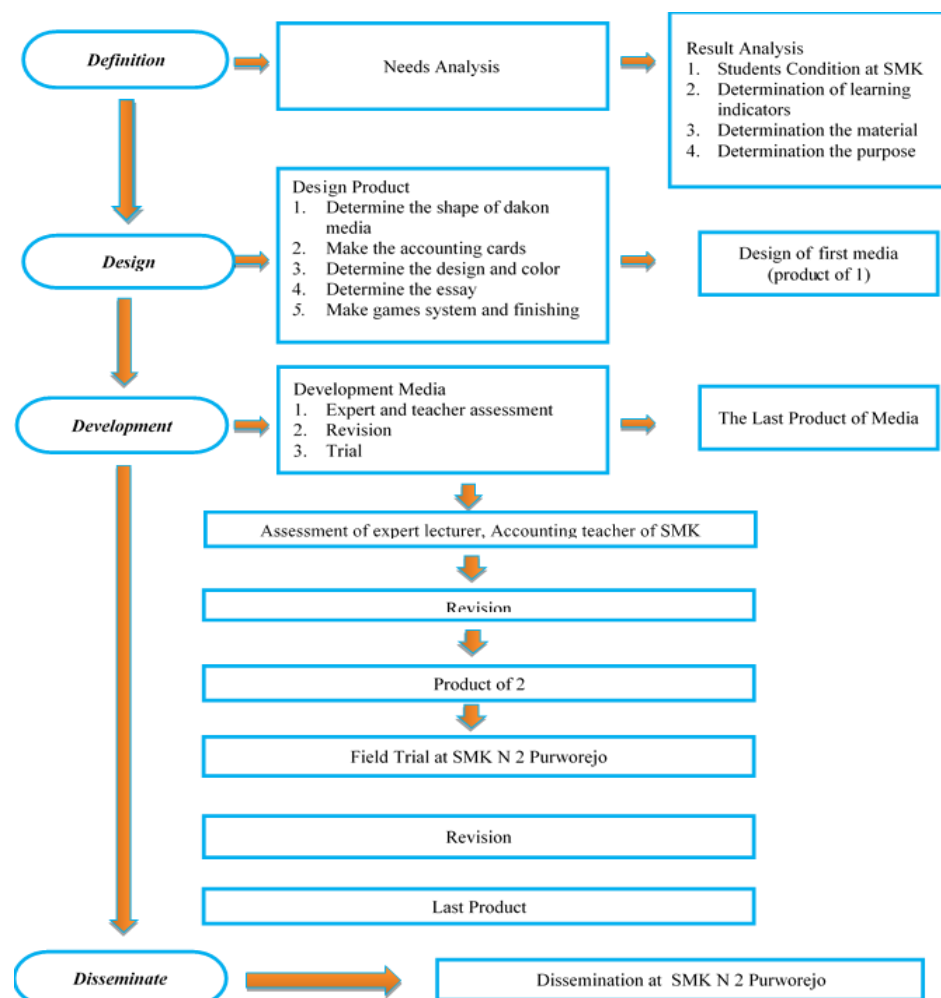


Image 4. Game Stages

## **F. Data Collection Techniques**

The data had been collected to determine the feasibility research and development accounting *dakon* by using questionnaires and tests that will be given to the subject matter experts, media expert of accounting teachers and students as a test subject. According Sugiyono (2011) questionnaire was a technique of data collection held by giving a set of questions or a written statement to the respondent to answer. The questionnaire used in this research to collect accounting data regarding the feasibility of *dakon* given to media experts, subject matter experts, and students. The instrument test was used to measure the basic ability and achievement (Suharsimi Arikanto, 2011: 266). Instrument tests intended to measure students' understanding of the materials given.

## **G. Research Instrument**

Research instrument in the form of questionnaire and test was the feasibility of *dakon* adapted from Ngalim (2013). Feasibility assess by the quality of *dakon* on the cognitive, affective, and psychomotoric aspects. This was grating to assess the feasibility of *dakon* instructional media:

### **1. Questionnaire**

#### **a. Making Questionnaire Grid**

The aspects and indicators were used as a basis for obtaining variable data and for the preparation of research questionnaire grating.



## 1) Validation sheet for material expert

This sheet was used for an assessment of the material presented in the accounting *dakon* (DASI). Grating for assessment of material aspect would be shown in table of 3.

Table 3. Grating of Feasibility Materials Assessment Instrument

No	Aspects	Indicators	Items
1	Material Quality	1. Material accuracy 2. Relevance of material by the purpose 3. Competence accuracy 4. Material completeness 5. Degree of difficulty 6. Simplicity 7. Relevance of lesson by the purpose	1&5 2 3,4,7,8 6 9 10 11,12,13,14
2	Advantages	1. Help on the learning 2. Help the students memorize ability 3. Give the focus	15 16 17

Source: BSNP (2014) by modification

## 2) Validation sheet for media expert

Validation sheet was used by the experts to assess accounting *dakon* media that look from media presentation and layout in accounting *dakon*. Grating of media aspect assessment shown in Table 4.

Table 4. Grating of Instrument Assessment the Feasibility Media

No	Aspects	Indicators	Items
1	Design of accounting <i>dakon</i> game	1. Accuracy of shape, size, layout, <i>dakon</i> seeds and object 2. Attractiveness of <i>dakon</i> shape	1,3 2
2	Design of accounting <i>dakon</i> card	1. Accuracy of card size and letter 2. Accuracy of material	4,5 6
3.	Guidebook of	1. Accuracy of pages amount	7

	accounting <i>dakon</i>	2. Accuracy layout	8,9
		3. Accuracy letter	10
		4. Accuracy language	11
		5. Accuracy content to purpose	12

Source: BSNP (2014) by modification

### 3) Test sheet of students' feasibility

Sheets used to test the feasibility of media on students.

Grating media feasibility on student shown in Table 5.

Table 5. Grating of Feasibility Media through Trial on Students

No	Aspects	Indicators	Items
1	Presentation	1. Color of <i>dakon</i>	1
		2. Shape of <i>dakon</i> seeds	2
		3. Amount of <i>dakon</i> seeds	3,4
		4. Term on game	5,6
		5. Attractiveness of <i>dakon</i> card	7,8
2	Advantages	1. Easy to make conclusion	9
		2. Give motivation	10
		3. Focus improvement	11
		4. Memorize improvement	12
		5. Practice sportsmanship	13
		6. Intelligence improvement	14

Source: BSNP (2014) by modification

### 4) Sheet assessment of affective

This sheets measured affective aspect on students. This was grating shown in Table 6.

Table 6. Grating of Affective Assessment Questionnaire

No	Aspects	Indicators	Items
1.	Affective	1. Attitude	1,3
		2. Interest	2,4
		3. Value	5,6
		4. Moral	7,9
		5. Self-concept	8,10

Source: BSNP (2014) by modification

### 5) Sheet assessment of psychomotoric

This sheets measured psychomotoric aspects of before and after using of *dakon* learning media. This was grating shown in tables 7 and 8.

Table 7. Grating of Assessment Questionnaire Pretest Psychomotoric

No.	Aspects	Indicators	Items
1.	Psychomotoric	1. Prepare the tools of study as well	1
		2. Make a financial accounting note independently	2
		3. Show the enthusiastic attitude on receiving material	3
		4. Show the perceptive attitude on the instruction	4,5
		5. Students can arrange inventory financial report in accordance with the specified time	6

Table 8. Grating of Assessment Questionnaire Posttest Psychomotoric

No.	Aspects	Indicators	Numbers
1.	Psychomotoric	1. Prepare tools of <i>dakon</i> game as well	1
		2. Organize the game accordance to the term have made	2
		3. Measure the time of play	3,4
		4. Student can show the perceptive attitude on the instruction	5
		5. Students can arrange inventory financial report in accordance with the specified time	6

### b. Formulated points of declaration

Points of statement used four options to arrange from positive and negative statements. Positive statement was a statement supporting the ideas in literature, whereas the negative statement was the opposite pattern.

### c. Making Scoring

This research referred to the Likert scale of 1 to 4 grouped by modification into favorable and unfavorable (Hariyanto and Basuki, 2015: 198). Scoring each item favorable (positive) are:

Scoring Each Item Favorable (Positive) are:

Table 9. Alternative Answers for Each v\Variable

No.	Choices of the Answer	Score
1.	Very Valid / Very Agree	4
2.	Valid / Agree	3
3.	Invalid / Disagree	2
4.	Very Invalid / Very Disagree (STS)	1

Scoring Each Item Unfavorable (Negative) are:

No.	Choices of the Answer	Score
1.	Very Invalid / Very Agree (SS)	1
2.	Valid (V)/ Agree (S)	2
3.	Invalid (TV)/ Disagree (TS)	3
4.	Very Invalid / Very Disagree	4

$$X = \frac{\Sigma x}{N}$$

X = Average score

$\Sigma x$  = Score amount

N = Evaluator amount

## 2. Tests

Student sheets cognitive tests used an essay test which given at the stage of pretest and posttest. Sheets of students' cognitive tests used to determine the increase in power analysis and comprehension of students by summing up the material provided in the classroom.

Table 10. Grating of Student Sheets Test

Competence	Aspect	Indicators
1. Inventory Financial Accounting	Cognitive	<ol style="list-style-type: none"> <li>1. Students can explain and give conclusion from the definition of inventory independently</li> <li>2. Students can mention two types of inventory accounting report and give the explanation</li> <li>3. Students can mention different report transaction on the perpetual and periodic system</li> <li>4. Students can make inventory accounting report using two methods</li> </ol>

Ngalim Purwanto, (2013) said that the results of the assessment were presented in the form of numbers or letter grades. In this case, there were educational institutions that using the numeric values with scale of 0 to 100, and there were using the value that figure it out by scale of 0 to 10. In the essay cognitive assessment tests at that time, a technique that will be used with a scale of 0 to 10 with modification of the three groups where assessment accordance to the research type, as shown in appendix.

## H. Data Analysis Technique

1. Data sheets assessment for materials experts, media experts and teachers, organized by the interval scale of 1 to 4. The data analysis assessment sheet used descriptive statistical analysis with the following steps:

- a. The first step was to find the average score of the product assessment.

The formula used is:

$$\bar{x} = \frac{\sum x}{n}$$

Information :

$\bar{X}$  = the average score

$\sum x$  = total score per grid

$N$  = total grating

- a. The average value of the total score of each component obtained, converted into qualitative data such as product quality criteria.

Conversion guidelines were shown in Table 11.

Table 11. Conversion Formulas Total Mean Score

Score	Formulas	Category
4	$x \geq \bar{M}_i + 1,5 \text{ SD}_i$	Strongly Feasible
3	$\bar{M}_i + 1,5 \text{ SD}_i > x \geq \bar{M}_i$	Feasible
2	$\bar{M}_i > x \geq \bar{M}_i - 1,5 \text{ SD}_i$	Unfeasible
1	$x \leq \bar{M}_i - 1,5 \text{ SD}_i$	Strongly Unfeasible

Information:

( $\bar{M}_i$ ) :  $\frac{1}{2}$  (maximum ideal score + minimum ideal score)

( $\text{SD}_i$ ) :  $\frac{1}{6}$  (maximum ideal score - minimum ideal score)

Actual score : Total score

( $x$ )

Source: Unton (1996: 96)

# 1. Data of Assessment Student Learning Results

On student learning outcomes data (pre-test and post-test) would be analyzed using the gain test. Data analysis techniques gain-test is by calculating the gain (g)

$$g = \frac{\text{posttest score} - \text{pretest score}}{\text{maximum score} - \text{pretest score}}$$

Hake (2012)

After performing calculations using the formula above, the value or score that showed how much improving student learning outcomes after using accounting dakon media during the learning process. The values were then interpreted in category gain value criteria to get information for improving students' learning outcomes were classified as high-level, medium, or low. The interpretation was the value of the gain shown in Table 12.

Table 12. Criteria Gain Value

Value of Gain (g)	Criteria
$g > 0,7$	High
$0,7 < g < 0,3$	Middle
$g < 0,3$	Low

Source: Hake (2012)

## **CHAPTER IV RESULT OF DEVELOPMENT**

### **A. Research Description**

#### **1. Description of Research Location**

The research was conducted at SMK Negeri 2 Purworejo located in Semawunggalih, Kutoarjo, Central Java.

#### **2. Description of Research Subject**

The subject of the trial was the students of grade XI AK 4 the amount 32 students.

#### **3. Description Time Research**

The process of pre-research : August-September 2015

Research and development : January-February 2016

### **B. Result of Research and Development**

The implementation of development research was conducted by four stages with the following details:

#### **1. Defining Stage**

The definition stage conducted by taking analysis in school based on observations and interviews where on 12<sup>th</sup> up to 13<sup>th</sup> August. The researcher conducted first observations correspondently. Practice Field Experience program (PPL) carried out the researcher to hold an observation by looking at the condition of direct classroom teaching then conducted some interviews with teachers who handled



accounting classes. Based on observations, the researcher found teachers' problem that they are teaching media used only on textbooks and power point slides (in indications rare). The researcher as an observer noticed that teachers are only using traditional learning methods such as discourses, reading independently, and dictating the matter while not inserting an interesting learning media for getting student responses. The conclusions of the problems also faced by the students based on the results of observations (interview) were below:

- a) Learning resources looked less attractive
- b) Students felt bored and sleepy when explained simply by the discourse method
- c) Students had never been introduced or tried to play a game or just playing Monopoly

Based on some issues, then on 19<sup>th</sup> up to 20<sup>th</sup> of August 2015 and on 2<sup>nd</sup> to 3<sup>rd</sup> September 2015. the researcher was still going to PPL in SMK Negeri 2 Purworejo tried to allay some of the existing problems by doing a game matching number using power point and matching paper.

Students were shown to provide excellent response rather than simply using the previous method. Seen also for every next meeting, they awaited an exciting new media to use in learning. Researcher also conducted interviews to students at the end of the lesson by asking what they did not like and sometimes make them have no

enthusiasm on learning in the classroom. Thus they answered some traditional games that they loved. Students responded to the interview with the appropriate answers what was alleged by previous researcher. The learning and teaching methods used by teachers seemed monotonous, traditional and lack of creative learning for presenting media or an interesting game during the learning process. so learning tool used only on book modules, notebooks, and sometimes by slide power point but very rarely used by some teachers, while for the traditional games that they still use was *dakon*.

After the interview, the researcher concluded that students would have a better respons by media lesson which was very interesting and fun where it was able to improve students' interest in learning and automatically improve students' learning outcomes. The creativity to slightly change the media became more attractive and very beneficial for the students. So, students did not only rely on text in the accounting books but also might hear or record what was dictated by the teacher. Then the researcher began to sketch the *dakon* shape of attractive for students with some development there to be used deliver material accounting for grade XI Accountancy at SMK Negeri 2 Purworejo, especially on grade XI AK 4 as the object of this research by giving the material inventory financial accounting which having Competency Standards and Basic Competence as follows:

### 1) Standard of Competence

Understand the methods of determining the value of inventories

# Basic competencies:

- a) Explaining the definition and classification supply system
- b) Identifying the classification of inventory and record system

### 2) Standard of Competence

Processing calculations two calculation methods

# Basic competencies:

- a) Explaining calculation of the inventory valuation periodic and perpetual recording system
- b) Calculating the value of inventory by the periodic and perpetual recording system for determining various cost methods

The reason of researcher chose this material because it had a weight that many hours, while the time started at the beginning of the semester and on the vocational program sometimes felt overtaken vendors to provide materials to students with a lot of weight materials. It was expected that the accounting *dakon* “DASI” game that is packed by using card could help teachers to deliver material easily and make students interested in learning while playing. Even though “DASI” was not only used in materials of inventory accounting, but also could be used on the other materials.

The reason of researcher chose a traditional game of accounting which was converted by the card because at the time of the observation visible limitation on learning. That only on the text handbook students, limited in the classroom with the teacher or when the teacher did not attend. Thus students were only required to read the modules. It was a lack of something existing capable of attracting the attention of students when studying. Therefore, researcher was sure to make accounting *dakon* media expect to relieve the teacher in presenting the material because this game could be used outside of school hours and used anytime and also it would decrease the concerns.

Teachers who getting lack the material could convey by “DASI” which being made from wooden base of *randu* lightweight and *dakon* cards sized like card games in general.

## **2. Design Products Stages**

Developers designed the design and flow of the “DASI” game based on an analysis need where obtained by the design of products as follows:

- a. DASI consists of 1 (one) main barn and five (5) secondary storages which indicating the maximum time of the game for 15 minutes.
- b. Cards that containing material financial accounting standards and basic competencies were:

### 1) Standard of Competences

Understanding the methods of determining the value of inventories

# Basic competencies:

- a) Explaining the definition and classification supply system.
- b) Identifying the classification of inventory and recordation system

### 1) Standard Competences

Processing calculations of two calculation methods

# Basic competencies:

- a) Explaining the inventory valuation of periodic calculation and perpetual recording system
- b) Calculating the value of inventory periodic and perpetual recording system for various methods of determining the cost
- c) Materials were compiled by collecting some referential books and packed with narrower language and easily understood.
- d) Flowing of the game at the beginning to stimulate and make students feel interested in advance. So when obtaining their card, the students understood.

- e) *Dakon* shape was made different from the actual shape elongated of *dakon* but becoming circle and giving a cheerful and colorful impressed fun.
- f) *Dakon* card designed by using size 8 x 12 cm of yellow and green card.
- g) Accounting *Dakon* “DASI” was independent learning media because it can be used both inside and outside the classroom and made the students more relaxed and understand the material easily.

After making the design of products, the teacher made all tools of accounting *dakon* with the manufacturing process as follows:

- 1) Determining draft messages in the material
- 2) Making *dakon*
- 3) Determination *dakon* card
- 4) Making guidebook.

### **3. Product Development Stages**

The development of “DASI” as traditional game by the inventory financial accounting material had been validated by Ms. Adeng Pustikaningsih, M.Si (Lecturer Department of Accounting Education, FE UNY) as subject matter experts, Mr. Rizqi Ilyasa Aghni, M.Pd. (Lecturer in Department of Accounting Education, FE UNY) as a media expert. Validation DASI traditional game is also done by Mr. Heri Kurniadi., M.Pd., M.M. (Accounting teacher

at SMK N 2 Purworejo) as subject matter experts and media expert because it's necessary to give some advices and messages of eligibility for media "DASI" traditional game which being able to be adapted to the learning Accounting at SMK N 2 Purworejo of grade XI before tested to students.

a. Product Validation

1) Validation Subject Material Expert

Accounting *dakon* material validation aimed to assess aspects of the material in its. The material in learning media of "DASI" had been developed by using the card, validated by subject matter experts. Assessment of the products was developed to implement by using questionnaires by 1-4 which studying the subject accordance to the matter of accounting on learning of inventory financial accounting material.

Traditional game product "DASI" that had been assessed received feedback and advice from subject matter of experts. The advices were size and grammar of material conclusions. The advices obtained were:

- a) Repairing and concluding material from various sources of book.
- b) Completion recording of inventory account on every recording system.

c) Completion the content of material in meaning of recording periodically.

a) Material Aspects

Material aspects included material feasibility on the media that having been developed. The results from material expert assessment accordance to accounting *dakon* had:

Table 13. Results of Validation by Subject Matter Experts on Quality Aspects

No	Criteria	1 <sup>st</sup> Validator	2 <sup>nd</sup> Validator
1.	Suitability the materials on media with the syllabus	4	3
2.	Suitability the material composition with the purpose of making learning media	4	3
3.	Suitability the material in learning media with the expected competencies	4	3
4.	Relevance learning media on the material of Inventory Financial Accounting	4	3
5.	Validation of the material on learning media	4	3
6.	Completeness the material on learning media	3	3
7.	Containing of knowledge accordance with units of competency	4	4
8.	Containing skills with unit of competency in learning media	3	4
9.	Suitability sequences in transfer of material	4	3
10.	The material is easy to understand	4	3
11.	Suitability media with the final task in the game	3	3
12.	Media includes cognitive aspects	4	4
13.	Media includes affective aspects	4	4
14.	Media includes psychomotoric aspects	4	4
<b>Average</b>		<b>3,79</b>	<b>3,36</b>
<b>Average Score</b>		<b>3,57</b>	



Sources: primary data

Table 14. Results of Validation by Subject Matter Experts on Advantages Aspects

No	Criteria	1 <sup>st</sup> Validator	2 <sup>nd</sup> Validator
1.	Using of learning media helps the learning process	4	3
2.	Using of learning media helps students to conclude the Inventory Financial Accounting material independently	4	3
3.	Using of learning media to motivate students to focus on learning	4	4
Average		4	3,33
Average Score		3,67	

Sources: primary data

#### 1) Validation Media Expert

Validation the traditional game of “DASI” was done including some indicators. The results of validation by media expert conducted by filling the questionnaire assessment scales of 1-4 accordance to “DASI” traditional game. Advices from media expert were used as a reference in revising and next produce.

##### a) Aspects of Media

The results of an expert study of aspects of media on learning media *dakon* Accounting included:

Table 15. Results of Validation from Media Expert on Aspects *Dakon* Design

No	Criteria	1 <sup>st</sup> Validator	2 <sup>nd</sup> Validator
1.	Suitability size of barns and seeds <i>dakon</i>	4	3
2.	Attractiveness shape of <i>dakon</i>	4	4
3.	Suitability proportion of shape, color,	3	3

	size the object with reality		
<b>Average</b>		<b>3,67</b>	<b>3,33</b>
<b>Average Score</b>		<b>3,5</b>	

Table 16. Results of Validation from Media Expert on Aspects Card Design

No	Criteria	1 <sup>st</sup> Validator	2 <sup>nd</sup> Validator
1.	Suitability size of cards and words	4	3
2.	Attractiveness card cover of <i>dakon</i>	3	4
3.	Suitability card sizes with the dense material	3	3
<b>Average</b>		<b>3,33</b>	<b>3,33</b>
<b>Average Score</b>		<b>3,33</b>	

Sources: primary data

Table 17. Results of Validation from Media Expert on Aspects Guidebook

No	Criteria	1 <sup>st</sup> Validator	2 <sup>nd</sup> Validator
1.	Suitability the number of pages needed	3	4
2.	Suitability size paper with the words	4	3
3.	Attractiveness the layout	4	4
4.	Suitability size and font shape	3	3
5.	Suitability the use of language	3	4
6.	Suitability content of with the making purpose	3	3
<b>Average</b>		<b>3,33</b>	<b>3,5</b>
<b>Average Score</b>		<b>3,42</b>	

Sources: primary data

#### b. Revised Product First Stage

Revising on the first stage after making product sketches was the first design of “DASI” traditional game and validated by subject material and media experts. Based on an

advice from subject material and media experts, the revision conducted by researcher were as follows:

1) Revised material aspects

a) Perpetual Meaning Cards

Before revised: In this system, recording was conducted every scales due to inventory information on the exit of goods moving constantly on inventory ledger so that cost of goods that occurred could be known.

After revised: Told that recording of perpetual system should be conducted by sustainable every transaction in terms of quantity and value. Every sales and purchases transaction then doing the recording of incoming exit of goods in inventory sub-ledger so cost of goods that occur could be known.

Table 18. Card Revision (on **Appendix**)

2) Revise Media Aspects

Before revision :



After revision :



Image 5. Font size

Before revision :



After revision :



Image 6. Text Distance

Before revision :



After revision :



Image 7. Logo of *dakon*

Before revision :



After revision :



Image 8. Font on account

Before revision :





After revision :



Image 9. Around the circle

### c. Trial Students at SMK

Trial on Vocational Students performed to determine the response of students related learning media of “DASI” traditional game which being used by students as a media of accounting learning support especially on material financial accounting inventory. At this stage, the researcher divided into 4 (four) stages. Observing, going to the classroom for 2 hours, 15 minutes to validate media to the students, and giving students the opportunity to play “DASI” to take the aspects of students psychomotoric data.

The first step was that students were given a number and then put it on their backs and asked to get the position themselves in accordance with seating which having been sequenced by researchers through power point slides. Then observers took each line of rear to observe the absent

numbers on the backs of students to take assessment psychomotoric aspects. The test results of the field trial assessment was used to improve products. So at this stage, it was produced a final product that is a “DASI” traditional game that is worthy to be used in accounting learning. Data from trial assessment of feasibility media on student can be seen in the attachment.

#### 1) Presentation Aspects

This aspect was examined to determine the students' assessment of indicators that including feasibility of presentation product media developed. The results of students' assessment of presentation aspects the “DASI” produced had taken as follows:

Table 19. Student Assessment of Presentation Aspects

No	Criteria	Score
1.	Color selection of <i>dakon</i> is appropriate	3,5
2.	<i>Dakon</i> seed form is appropriate	3,28
3.	The amount of <i>dakon</i> seeds are in accordance with the required	3,4
4.	<i>Dakon</i> seeds need to be added as a backup	3,4
5.	Rules of the game is easy to understand	3,38
6.	Term of the game was appropriate and attractive	3,22
7.	<i>Dakon</i> card design is appropriate	3,34
8.	Using the font size on the card is appropriate	3,2
Average		27
Average Score		3,34

Source: primary data



## 2) Benefits Aspects

This aspect was examined to determine the students' assessment of indicators that including benefit eligibility media products developed. Assessments results of the students on benefits aspects took as follows.

Table 20. Students Assessment of Benefits Aspects

No	Criteria	Score
1.	This learning media make easy to conclude the material	3,41
2.	This learning media motivated me to want to learn	3,41
3.	This learning media add to my focus on learning	3,38
4.	It increases my memory	3,31
5.	This media trained me to play sportsmanship	3,50
6.	This learning media helps to improve my intelligence	3,41
<b>Average</b>		<b>20,41</b>
<b>Average Score</b>		<b>3,40</b>

Source: primary data

## 3) Aspects of Improved Learning Outcomes

This aspect was examined to determine assessment of increase students' understanding on cognitive, affective, and psychomotoric aspects through the media developed. The students' assessment results of these aspects obtained through the gain (g) on a pretest and posttest questionnaire as follows:

Table 21. Data of Gain Average on Cognitive, Affective, and Psychomotoric Aspects Students

No.	Aspects	Pre Test Average	Post Test Average	Gain (g)
1.	Cognitive	64	89	0,7
2.	Affective	27	33	0,5
3.	Psychomotoric	15	21	0,7

Source: primary data

Based on the table of 21, it could be seen about an average of the increasing-value in cognitive, affective, and psychomotoric aspects through value standard gain (g) in which an average of increasing in cognitive aspect of student is **0,7 or 70%**, with a minimum standard the value gain **0,5** and a maximum standard the value gain **0,9**.

Affective aspect through value standard gain (g) in which an average of increasing in affective aspect of student is **0,5 or 50%**, with a minimum standard the value gain 0,3 and a maximum standard the value gain **0,8**. Psychomotoric aspect through value standard gain (g) in which an average of increasing in cognitive aspect of student is **0,7 or 70%**, with a minimum standard the value gain 0,3 and a maximum standard the value gain **0,9**.

Interpretation of the data result above showed the cognitive aspect could be known that students were having a high strengthening, in affective aspect students also had an intermediate strengthening, in psychomotoric aspect students had a high strengthening in which all of

strengthening occurred after using learning media of traditional game *dakon* accounting.

Table 22. Results Mean of Analysis Standard Gain Improvement of Learning Outcomes of Grade XI AK 4 SMK N 2 Purworejo

Category	Cognitive	Affective	Psychomotoric
Standard gain	0,71	0,50	0,70

Source: Conclusion from Primary Data

From tables 22 showed that on average all aspects of learning outcomes getting reinforcements. Cognitive strengthened with a standard gain of 0.71 was the high reinforcement. Affective aspects strength with standard gain of 0.50 was the reinforcement medium. And psychomotoric aspects strength with a standard gain of 0.70 was the high reinforcement.

#### a) Products Revised on Second Stage

The revise of the second stage was the final revision process in the development of “DASI”. The second stage of the revision made after researchers had been finishing the field trials. Things needed to be revised in a second stages, it was just in a guidebook. The problems were the writing errors and the lack of procedure instructions to guide students in playing and writing error on the *dakon* card. At this stage, the researcher repaired it in accordance with suggestions from students.

Feedback from students was advised on an error and not too significant. So researcher only made improvements in Grammar and *dakon* seeds shape which were too lightly then replacing it with heavier but not lost easily. Regarding the problems related to the tastes of each individual and issues did not interfere with the learning process if “DASI” used as color of seed. So the researcher did not make revisions for it.

#### 4. Dissemination Stage

The last stage in this research was the dissemination stage. Purpose of this was to ensure that the media had developed and could be used more widely and evenly. There were many limitations on some things, so the dissemination was only to give to SMK N 2 Purworejo. Dissemination of Accounting *dakon* “DASI” only present to submission of school, the accounting lab and students of grade XI Accounting.

##### A. Analysis of Results

According to the table 10, it was known that ideal assessment criteria used as guidelines the average score was converted into a quantitative value (1-4) to determine the quality of learning media in the form of traditional games.

Table 23. Criteria of Ideal Assessment

Score	Formulas	Classification
4	$4 > x \geq 3,25$	Strongly Feasible
3	$3,25 > x \geq 2,5$	Feasible
2	$2,5 > x \geq 1,75$	Unfeasible
1	$1 \leq x < 1,75$	Strongly Unfeasible

Source: Zainal Arifin through Unton (1996: 96)

### 1. Analyze of Validation Result the Subject Expert

Based on the table 12 and 13, both tables were obtaining an average score assessment of subject material expert on the material quality aspects of 3.57 and the aspect of expediency with a score of 3.67. Qualitative value of media based on the subject material expert assessment included:

Table 24. Analyze of Results Subject Material Expert

No	Aspects	Average Value	Qualitative Value	Categories
1.	Quality of material	3.57	A	Strongly Feasible
2.	Advantages	3.67	A	Strongly Feasible
Average Total Average		7.24	A	Strongly Feasible
Average Score per Aspects		3.62	A	Strongly Feasible

According to the table 24, a feasibility assessment of subject material experts knew that "DASI" developed in terms of the feasibility of the material by subject matter experts obtained a total average score of 3.62. Based on the table 23 about ideal criteria assessment, it was known that the average score of each aspect of 3.62 in the interval score  $4 > x \geq 3.25$ , which meaning that the assessment of subject material expert on feasibility of material got value "A" in the category of " **Strongly Feasible**".

### 1. Analysis of Results Validation Expert Media

According to the table of 14, 15, and 16 which obtaining an average score assessment of media experts on designed aspects of *dakon* was 3.50, and *dakon* card of design aspect was 3.33,

and an aspect of game guidebook was 3.42. Qualitative value based on assessment of media expert was

Table 25. Analysis Results of Validation on Media Experts

No	Aspects	Average Value	Qualitative Value	Categories
1.	Design of <i>Dakon</i> Game	3,50	A	Strongly Feasible
2.	Designs of <i>Dakon</i> Card	3,33	A	Strongly Feasible
3.	Game Guidebook	3,42	A	Strongly Feasible
Average Total Score		10,25	A	Strongly Feasible
Average Score per Aspects		3,42	A	Strongly Feasible

Source: primary data

According to the table 25, media feasibility assessment was known that “DASI” which developed in terms of media feasibility by media experts which obtained a total average score of each aspect of 3.42. Based on the table 23 of criteria ideal assessment, it was known that the average score of 3.42 in the interval score  $4 > x \geq 3.25$  which meaning the media expert assessment on the feasibility of product got value "A" in the category of "**Strongly Feasible**".

## 2. Analysis of Results of Testing in Vocational Students

Based on the table 17 and 18 which obtaining an average score of assessment vocational students on the aspects of presentation was 3.34. And the advantages of aspects were with a

score of 3.40. Media qualitative value based on an assessment by the students consisted below:

Table 26. Results Analysis of Trial Testing Students

No	Aspects	Average Value	Qualitative Value	Categories
1.	Presentation	3,34	A	Strongly Feasible
2.	Advantages	3,40	A	Strongly Feasible
Average Total Score		6,74	A	Strongly Feasible
Average Score per Aspects		3,37	A	Strongly Feasible

Source: primary data

According to the table 26, the product feasibility assessment was known that “DASI” which having developed in terms of the test results by students had obtained an average total of score in each aspect of 3.37. Based on the table 23 of ideal assessment criteria had been known that the average score of 3.37 in the interval score  $4 > x \geq 3.25$ , it meant the assessment from trial test students on the product feasibility gets value "A" in the category of "**Strongly Feasible**".

### C. Limitations Research

Limitations of instructional media game *dakon* Accounting (DASI) based on research and development had been done below:

1. "DASI" products which produced only deliver contextual material.
2. "DASI" products which produced only as a trigger response of learning students, while the material on the *dakon* card.
3. "DASI" products which produced only load on assessment of cognitive aspects about C1-C4 were the level of knowledge, comprehension, application and analysis.
4. "DASI" products can only be produced by 4 units due to budget constraints.
5. The appropriateness of the product was limited to the material aspects, media, and trials of vocational students.
6. Feasibility trial test of "DASI" only conducted in a vocational course.
7. Dissemination of the "DASI" products was only in one school because budget constraints.



## **CHAPTER V**

### **CONCLUSIONS AND SUGGESTION**

#### **A. Conclusion**

Based on the research and discussion, it can be concluded that:

1. The development of Accounting learning media shaped "DASI" in inventory financial accounting material for SMK used as interest learning media to improve learning outcomes of the students, they were cognitive, affective, and psychomotoric aspects through four stages: defining, designing, developing, and disseminating.
2. From the development result of learning media "DASI" or game could improve the aspects of cognitive, affective, and psychomotoric categorized as very feasible with the average score given by subject matter experts of 3,62 by category of very feasible, media expert 3.42 by the category. This method "DASI" was very feasible. Further more its media of "DASI" game can be used in Accounting learning of inventory material.
3. Media of "DASI" game was capable to be used as a way of improving cognitive, affective, and psychomotoric aspects of students. It can be seen from the value of gain (g) each the aspects, students had started to appear even though the strengthening that occurring varies. Learning media of "DASI" can strengthen those aspects of learning outcomes which existing on students by categories:
  - a. Cognitive development tests increased to be 20% with a gain standard of 0.71 as high reinforcement category

- b. Affective on the test development increased to be 16% with a gain standard of 0.50. it was the moderate reinforcement category
- c. Psychomotoric on test development increased to be 21% with a gain standard of 0.66. So, it became the moderate reinforcement category

## **B. Limitations**

The limitations of uses of the learning media "DASI" game to improve cognitive, affective, and psychomotoric aspects of the students with the inventory financial accounting material based on this research has been carried out as follows:

1. The use of media could be held if the school had facilitated tools of accounting *dakon* adequately
2. The role of learning media on strengthening the cognitive aspects was less due to limited *dakon* material cards. It was only able to carry material which summarized, whereas financial accounting required the kind of card that was capable of presenting the materials of making inventory card.
3. Senior High school which becoming the subject of research had never been implementing learning based game, especially in accounting lesson.
4. The test of products conducted in only one class. It was on AK 4 with the amount of research subjects in the classroom where containing 32 students based on the results of previous observations. So it was necessary to test the product extensively.

5. "DASI" Products made of wood with a design which was different from the original *dakon* game. So it took a budget for schools to have it and used as a accounting laboratory needs in the school.

Besides the limitations, the uses of the media which developed also had some advantages as follows:

1. Learning media of "DASI" can be used by students as a tools of learning and self-training.
2. Learning media which raising the value of traditional games to improve student learning outcomes can be applied easily using a guidebook that had been provided.
3. Learning media of "DASI" had been designed according to the needs for the students of senior high school and vocational school.
4. Learning media of "DASI" allowed teachers to help students to understand the material more widely because it can be used outside of school hours. In addition, teachers may replace cards that containing the materials which is desirable.

### **C. Suggestions**

Based on the results of the research, suggested the following things:

1. In the cognitive aspect, the students who get a low score can be assisted with the addition time to read the accounting material card and the teacher gave the conclusion at the end of the session, while students who get the highest score advised to share knowledge of material card which being read to friends who get low scores.

2. On the affective aspects, students who get low scores can be stimulated using more interesting game guide books and there are penalty points for the player who entered the seed to the wrong barn to train students to be more careful and disciplined in every action.
3. In the psychomotoric aspects, students who get low scores should be supported with the limited time over more narrow starts from the beginning of the game until the end to make students more active and look vibrant.
4. Research and development need to do sustainable with the presence of some teachers directly in order to be able to give the advices noticeable improvement over so the other accounting teachers are able to utilize this learning media.
5. Researcher need for a validation test the material better to minimize the errors of the material summary and linguist experts to produce game guidebook and to make it better.
6. On the feasibility aspects of media appears to be lower on *dakon* seeds in order to be replaced with a much heavier and larger that are not easily lost.

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# APPENDIX

# **SYLLABUS & RPP**

Appendix 1. Syllabus

Appendix 2. RPP



## Appendix 1. Syllabus

### SILABUS AKUNTANSI KEUANGAN

**Satuan Pendidikan** : SMK  
**Bidang Keahlian** : Bisnis dan Manajemen  
**Program Keahlian** : Keuangan  
**Paket Keahlian** : Akuntansi  
**Kelas /Semester** : XI /2

#### Kompetensi Inti:

- KI 1: Menghayati dan mengamalkan ajaran agama yang dianutnya  
 KI 2: Menghayati dan mengamalkan perilaku jujur, disiplin, tanggungjawab, peduli (gotong royong, kerjasama, toleran, damai), santun, responsif dan pro-aktif dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.  
 KI 3: Memahami dan menerapkan pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidangkerja yang spesifik untuk memecahkan masalah.  
 KI 4: Mengolah, menyaji, dan menalar dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, bertindak secara efektif dan kreatif, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	Akuntansi Persediaan: 1. Pengertian persediaan 2. Klasifikasi persediaan <ul style="list-style-type: none"> <li>Menurut PSAK no. 14 (2007)</li> <li>Menurut jenis perusahaan</li> </ul> 3. Sistem pencatatan persediaan <ul style="list-style-type: none"> <li>Sistem periodik</li> <li>Sistem perpetual</li> </ul>	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Akuntansi Persediaan  <b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Akuntansi Persediaan	<b>Tugas</b> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul> <b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan	6 Jp	1. Buku Teks (Siswa) 2. Buku Akuntansi untuk SMK
2.1. Memiliki motivasi internal dan					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p>		<p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Akuntansi Persediaan</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang Akuntansi Persediaan</li> <li>menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang Akuntansi Persediaan dan mempresentasikannya dalam bentuk tulisan dan lisan</p>	<p>individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
3.1. Menjelaskan pengertian, klasifikasi dan sistem pencatatan persediaan.					
4.1 Mengidentifikasi klasifikasi persediaan dan sistem pencatatannya.					
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p>	<p>Sistem penilaian persediaan:</p> <p>1. Metode dalam penentuan nilai persediaan dalam sistem periodik:</p> <ul style="list-style-type: none"> <li>FIFO</li> <li>LIFO</li> <li>Rata-rata sederhana</li> <li>Rata-rata tertimbang</li> <li>Identifikasi khusus</li> </ul> <p>2. Metode dalam penentuan nilai persediaan dalam sistem</p>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang sistem penilaian persediaan</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah sistem penilaian persediaan</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>Individu/ke- lompok</li> <li>Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/</p>	6 Jp	<p>1. Buku Teks (Siswa)</p> <p>2. Buku Akuntansi untuk SMK</p>
2.1. Memiliki motivasi internal dan					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p>	<p>perpetual:</p> <ul style="list-style-type: none"> <li>FIFO</li> <li>LIFO</li> <li>Rata-rata bergerak</li> </ul>	<p>tentang sistem penilaian persediaan</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang sistem penilaian persediaan</li> <li>menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b></p> <p>Menyampaikan laporan tentang sistem penilaian persediaan dan mempresentasikannya dalam bentuk tulisan dan lisan</p>	<p>kelompok</p> <p><b>Portofolio</b></p> <p>Laporan tertulis individu/ kelompok</p> <p><b>Tes</b></p> <p>Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
3.2. Menjelaskan metode-metode yang digunakan dalam menentukan nilai persediaan.					
4.2 Mengidentifikasi penggunaan metode dalam menentukan nilai persediaan.					
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p>	<p>Metode penilaian persediaan pada sistem periodik:</p> <ol style="list-style-type: none"> <li>Format kartu persediaan</li> <li>Perhitungan nilai persediaan melalui kartu persediaan dengan sistem periodik:</li> </ol> <ul style="list-style-type: none"> <li>FIFO</li> <li>LIFO</li> <li>Rata-rata sederhana</li> <li>Rata-rata tertimbang</li> </ul>	<p><b>Mengamati</b></p> <p>mempelajari buku teks, bahan tayang maupun sumber lain tentang metode penilaian persediaan pada sistem periodik</p> <p><b>Menanya</b></p> <p>Merumuskan pertanyaan untuk mengidentifikasi masalah metode penilaian persediaan pada sistem periodik</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul> <p><b>Observasi</b></p> <p>Ceklist lembar pengamatan sikap kegiatan</p>	6 Jp	<ol style="list-style-type: none"> <li>Buku Teks (Siswa)</li> <li>Buku Akuntansi untuk SMK</li> </ol>
2.1. Memiliki motivasi internal dan					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p>	<ul style="list-style-type: none"> <li>Identifikasi khusus</li> </ul>	<p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang metode penilaian persediaan pada sistem periodik</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang metode penilaian persediaan pada sistem periodik</li> <li>menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang metode penilaian persediaan pada sistem periodik dan mempresentasikannya dalam bentuk tulisan dan lisan</p>	<p>individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
3.3. Menjelaskan perhitungan nilai persediaan sistem pencatatan periodik untuk berbagai metode penilaian persediaan					
4.3 Menghitung nilai persediaan sistem pencatatan periodik untuk berbagai metode penentuan harga pokok.					
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat</p>	<p>Metode penilaian persediaan pada sistem perpetual:</p> <ol style="list-style-type: none"> <li>Format kartu persediaan</li> <li>Perhitungan nilai persediaan melalui kartu persediaan dengan sistem perpetual:</li> </ol> <ul style="list-style-type: none"> <li>FIFO</li> <li>LIFO</li> </ul>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang metode penilaian persediaan pada sistem perpetual</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>Individu/ke- lompok</li> <li>Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar</p>	<b>6 Jp</b>	<ol style="list-style-type: none"> <li>Buku Teks (Siswa)</li> <li>Buku Akuntansi untuk SMK</li> </ol>

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>diperbandingkan.</p> <p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p> <p>3.4. Menjelaskan perhitungan nilai persediaan sistem pencatatan perpetual untuk berbagai metode penentuan harga pokok.</p> <p>4.4 Menghitung nilai persediaan sistem pencatatan perpetual untuk berbagai metode penentuan harga pokok.</p>	<ul style="list-style-type: none"> <li>Rata-rata bergerak</li> </ul>	<p>mengidentifikasi masalah metode penilaian persediaan pada sistem perpetual</p> <p><b>Mengeskplorasi</b> Mengumpulkan data dan informasi tentang metode penilaian persediaan pada sistem perpetual</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang metode penilaian persediaan pada sistem perpetual</li> <li>menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang metode penilaian persediaan pada sistem perpetual dan mempresentasikannya dalam bentuk tulisan dan lisan</p>	<p>pengamatan sikap kegiatan individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan</p>	<p>Kewajiban/Utang Lancar:</p> <ol style="list-style-type: none"> <li>Pengertian utang lancar dan jenis-jenis utang lancar</li> <li>Pengukuran utang lancar</li> <li>Pencatatan utang-utang lancar: <ul style="list-style-type: none"> <li>Utang dagang</li> </ul> </li> </ol>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Kewajiban/Utang Lancar</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul>	3 Jp	<ol style="list-style-type: none"> <li>Buku Teks (Siswa)</li> <li>Buku Akun-tansi untuk</li> </ol>

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	<ul style="list-style-type: none"> <li>• Utang wesel</li> <li>• Utang deviden</li> <li>• Utang pajak</li> <li>• Utang biaya (pos antisipasi pasif)</li> <li>• Utang Pendapatan (pos transitoris pasif)</li> <li>• Utang bonus</li> <li>• Utang lainnya.</li> </ul>	<p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Kewajiban/Utang Lancar</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Kewajiban/Utang Lancar</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang Kewajiban/Utang Lancar</li> <li>• menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang Kewajiban/Utang Lancar dan mempresentasikannya dalam bentuk tulisan dan lisan</p>	<p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.					
2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.					
2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.					
3.5. Menjelaskan pengertian kewajiban/utang lancar dan jenis-jenisnya serta pencatan jenis-jenis utang lancar.					
4.5 Mencatat transaksi yang terkait dengan kewajiban/utang lancar.					

## Appendix 2. Lesson Plan (RPP)

### RENCANA PELAKSANAAN PEMBELAJARAN (RPP)

Satuan Pendidikan : Sekolah Menengah Kejuruan (SMK)  
Nama Sekolah : SMK N 2 Purworejo  
Mata pelajaran : Akuntansi Keuangan  
Kelas/Semester : XI/2  
Materi Pokok : Akuntansi Persediaan  
Pertemuan ke : 1  
Alokasi Waktu : 3 x 45 Menit

#### A. Kompetensi Inti (KI)

KI 1	:	Menghayati dan mengamalkan ajaran agama yang dianutnya.
KI 2	:	Mengembangkan perilaku (jujur, disiplin, tanggungjawab, peduli, santun, ramah lingkungan, gotong royong, kerjasama, cinta damai, responsif dan pro-aktif) dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan bangsa dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
KI 3	:	Memahami dan menerapkan pengetahuan faktual, konseptual, prosedural dalam ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait fenomena dan kejadian, serta menerapkan pengetahuan prosedural pada bidang kajian yang spesifik sesuai dengan bakat dan minatnya untuk memecahkan masalah.
KI 4	:	Mengolah, menyaji, dan menalar dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, dan mampu menggunakan metoda sesuai kaidah keilmuan.

## **B. Kompetensi Dasar dan Indikator**

- 1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mempelajari materi pelajaran Akuntansi Persediaan
- 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.
- 2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar mengenai Akuntansi Persediaan.
- 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi akuntan.
- 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.
- 3.1 Menjelaskan pengertian, membuat laporan persediaan barang, dan membedakan pencatatan pada beberapa sistem pencatatan persediaan

### **Indikator:**

1. Menjelaskan definisi persediaan, periodik, dan perpetual
2. Menjelaskan definisi pencatatan periodic perpetual
3. Membuat laporan persediaan barang dagang dengan dua sistem pencatatan
- 4.1 Mengidentifikasi akun dalam dua jenis pencatatan

### **Indikator:**

1. Mengidentifikasi akun pada pencatatan periodik dan perpetual
2. Mengidentifikasi perbedaan perbedaan 5 metode pencatatan persediaan



### C. Tujuan Pembelajaran

Setelah mengikuti proses pembelajaran melalui tahapan *scientific*: mengamati, menanya, mencoba, mengasosiasi, mengkomunikasikan, dan mencipta, peserta didik dapat:

1. Memahami semua indikator pembelajaran akuntansi persediaan yang disajikan
2. Bekerjasama dalam kelompok
3. Toleran terhadap proses pemecahan masalah yang berbeda
4. Belajar dengan menyenangkan dan mandiri
5. Membuat laporan pencatatan persediaan sistem periodik dan perpetual

### D. Materi Pembelajaran

Akuntansi Persediaan

1. Pengertian Persediaan
2. Klasifikasi Persediaan
3. Sistem Pencatatan Persediaan

### E. Model/Metode Pembelajaran

1. *Dakon Game Based Learning*

### F. Kegiatan Pembelajaran

#### Pertemuan I

Kegiatan	Deskripsi Kegiatan	
	Guru	Siswa
<b>Pendahuluan</b>	<ol style="list-style-type: none"> <li>1. Memberikan salam, mengondisikan kelas, mengajak dan memimpin berdoa, menanyakan kondisi siswa, memperkenalkan diri sebagai guru pengganti dan mempresensi.</li> <li>2. Memberi motivasi dan menanyakan perihal materi</li> </ol>	<ol style="list-style-type: none"> <li>1. Menjawab salam, menertibkan diri, berdoa, menjawab keadaan kondisinya, dan menjawab siswa yang tidak hadir hari tersebut serta memperkenalkan diri lebih akrab</li> <li>2. Termotivasi dengan penjelasan yang diberikan oleh guru serta merespon materi mengenai materi yang</li> </ol>

	sebelumnya 3. Melakukan apersepsi mengenai gambaran umum persediaan 4. Memberi arahan awal mengenai metode belajar sambil bermain menggunakan Dakon Akuntansi 5. Menyampaikan kompetensi dasar, tujuan pembelajaran, metode, dan penilaian	diberikan pertemuan sebelumnya 3. Memperhatikan dan mendengarkan penjelasan yang diberikan guru. 4. Memperhatikan, mendengarkan, dan menyimak penjelasan yang diberikan oleh guru. 5. Memperhatikan dan mendengarkan penjelasan guru
Inti	<b>Mengamati</b> <ul style="list-style-type: none"> <li>Meminta siswa mengambil nomor yang telah disediakan pada kertas dan menempelkannya di punggung masing-masing</li> <li>Meminta siswa mengubah posisi duduk sesuai dengan urutan nomor yang diterima dan dicocokkan dengan urutan yang disajikan pada <i>slide power point</i> di depan kelas</li> <li>Meminta siswa mengerjakan lembar kognitif, dan afektif yang telah disediakan dalam waktu yang telah ditentukan dengan kelompok yang ditentukan</li> <li>Mengamati perilaku siswa dan membimbing siswa untuk bertanya jika terdapat kesulitan</li> </ul>	<b>Mengamati</b> <ul style="list-style-type: none"> <li>Siswa mengambil nomor seperti yang diinstruksikan oleh guru secara tertib</li> <li>Siswa memosisikan diri sesuai dengan urutan bangku pada <i>slide power point</i></li> <li>Siswa mengerjakan lembar kognitif dan afektif secara berkelompok dengan waktu yang telah ditentukan</li> <li>Siswa bertanya apabila ada yang kurang jelas</li> </ul>
	<b>Menanya</b> <ul style="list-style-type: none"> <li>Meminta beberapa siswa menyebutkan kesulitan pada uji kognitif tersebut</li> </ul>	<b>Menanya</b> <ul style="list-style-type: none"> <li>Siswa menawarkan diri menyebutkan kesulitan pada lembar kognitif yang dikerjakan</li> </ul>
	<b>Mencoba</b> <ul style="list-style-type: none"> <li>Meminta siswa memainkan dakon Akuntansi sesuai dengan kelompoknya</li> <li>Mengamati, membimbing, dan menilai kegiatan siswa</li> </ul>	<b>Mencoba</b> <ul style="list-style-type: none"> <li>Siswa memainkan permainan dakon Akuntansi sesuai dengan alur yang telah dibuat</li> <li>Siswa melakukan penerapan aspek kognitif, afektif, dan psikomotorik</li> </ul>
	<b>Mengasosiasi</b> <ul style="list-style-type: none"> <li>Mengarahkan siswa berdiskusi dengan kelompoknya mengenai materi yang tersedia pada permainan dakon Akuntansi</li> <li>Mengamati, membimbing, dan menilai kegiatan siswa.</li> </ul>	<b>Mengasosiasi</b> <ul style="list-style-type: none"> <li>Siswa berdiskusi mengenai hasil pembelajaran menggunakan dakon Akuntansi</li> <li>Siswa melakukan penerapan aspek kognitif, afektif, dan psikomotorik</li> </ul>
	<b>Mengkomunikasikan</b> <ul style="list-style-type: none"> <li>Meminta siswa mengerjakan lembar kognitif secara berkelompok dalam waktu 20 menit</li> </ul>	<b>Mengkomunikasikan</b> <ul style="list-style-type: none"> <li>Siswa mengerjakan lembar kognitif secara berkelompok dan bertukar informasi mengenai materi yang didapat</li> </ul>

	<ul style="list-style-type: none"> <li>Mengamati, membimbing, dan menilai kegiatan siswa</li> </ul>	
	<b>Mencipta</b> <ul style="list-style-type: none"> <li>Meminta siswa untuk mengisi lembar validasi media sebagai saran perbaikan</li> </ul>	<b>Mencipta</b> <ul style="list-style-type: none"> <li>Siswa mengisi lembar validasi media dan memberi saran-saran bermanfaat</li> </ul>
<b>Penutup</b>	<ol style="list-style-type: none"> <li>Refleksi kegiatan belajar yang sudah dilaksanakan</li> <li>Menutup pembelajaran dengan mengingatkan motivasi belajar, doa dan salam</li> </ol>	<ol style="list-style-type: none"> <li>Menyimak, mendengarkan, dan memperhatikan guru</li> <li>Berdoa dan menjawab salam yang diberikan guru</li> </ol>

### G. Media, Alat, dan Sumber Belajar

#### 1) Media dan Alat Pembelajaran

- Buku tulis dan bolpoin
- Slide *power point* “posisi duduk siswa”
- Laptop
- LCD
- Seperangkat media permainan dakon Akuntansi
- Lembar test kognitif, afektif, dan psikomotorik

#### 2) Sumber Belajar

- Halim A dkk. 2014. *Perpajakan*. Salemba Empat: Jakarta
- Sohidin. 2014. *Administrasi Perpajakan*. LPA mitra bijak: Surakarta

### H. Penilaian

#### 1. Jenis Penilaian

- Tes : tertulis
- Non tes : lembar pengamatan
- Non tes : tugas kelompok

#### 2. Bentuk Soal

- Soal uraian
- Lembar pengamatan

No	Indikator Pencapaian Kompetensi	Tujuan	Bentuk Instrumen/teknik	Instrumen
1	Kognitif Menjelaskan pengertian persediaan, klasifikasi persediaan, sistem pencatatan persediaan dan	Setelah memainkan dakon Akuntansi dan mendiskusikan materi dengan kelompoknya mampu menjelaskan materi secara mandiri dan meluas	Tes tertulis	Soal no 1-5 (lihat lembar soal)
2	Afektif Berperilaku mandiri, jujur, terampil, tekun, teliti, dan mampu bekerja sama dalam kelompok	Dalam proses kegiatan belajar mengajar dan bermain dapat berperilaku mandiri, jujur, terampil, tekun, teliti dan bekerja sama	Tes angket tertulis	Lihat format lembar tes angket pada RPP ini
	Psikomotorik Membuat laporan pencatatan dengan dua sistem dalam satu kasus, memainkan dakon dengan cepat dan tanggap sesuai pengamatan	Setelah memainkan dakon Akuntansi peserta didik mampu memahami dengan lebih cepat perbedaan akun dalam dua pencatatan dan membuat laporan lebih terampil	Lembar pengamatan sikap	Lihat lembar format pengamatan sikap dalam RPP ini

Guru Mata Pelajaran

Purworejo, 10 Februari 2016  
MahasiswaHeri Kurniadi., S.Pd. M.M.  
NIP. 19680214 200501 1 007Maizura Azizah Sekar Ayuningrum  
NIM. 12818244021

**SOAL PRE TEST**

Nama Sekolah : SMK Negeri 2 Purworejo  
Kelas/Semester : XI Akuntansi 2/ Ganjil  
Mata Pelajaran : Akuntansi Keuangan Persediaan  
Materi Pokok : Persediaan  
Alokasi Waktu : 20 menit

**Petunjuk pengerjaan:**

1. Berdoalah sebelum mengerjakan soal.
2. Soal dikerjakan dalam lembar jawab yang telah disediakan.
3. Soal dikerjakan secara mandiri.
4. Waktu pengerjaan seluruh soal adalah 20 menit.
5. Selamat mengerjakan dan semoga sukses!

**I. SOAL ESSAY**

**Jawablah pertanyaan dibawah ini dengan baik dan benar!**

1. Apakah definisi persediaan yang anda pahami ?
2. Sebutkan dua jenis pencatatan dalam persediaan beserta penjelasannya !
3. Sebutkan pencatatan akun pada transaksi berikut ini!
  - a. Periodik (Fisik)
    - 1) Transkasi pembelian barang dagang
    - 2) Transaksi pengembalian barang (retur pembelian)
    - 3) Transaksi penjualan barang dagang
    - 4) Transaksi retur penjualan
    - 5) Transaksi potongan tunai penjualan
  - b. Perpetual
    - 1) Transaksi beban angkut penjualan
    - 2) Transaksi penjualan barang dagang
    - 3) Pembelian barang dagang
    - 4) Transaksi retur penjualan
    - 5) Transaksi potongan tunai pembelian

4. Selesaikanlah transaksi berikut menggunakan metode periodik dan perpetual !

Usaha dagang toko maju jaya selama bulan Maret 2015:

2 Maret 2015	: Membeli barang dagangan dari PT Pusaka Salatiga sebanyak 1000 unit @20.000,00, syarat pembelian 2/10, n/30
2 Maret 2015	: Membayar biaya angkut pembelian kepada perusahaan pengangkutan sebesar Rp 1.500.000,00
5 Maret 2015	: Mengembalikan barang kepada PT Pusaka Salatiga sebanyak 300 unit dari pembelian tanggal 2 Maret 2015
6 Maret 2015	: Menjual barang dagang kepada PT Pelita sebanyak 600 unit @Rp 10.000,00 dengan syarat penjualan 2/10, n/30
7 Maret 2015	: Membayar biaya angkut penjualan kepada perusahaan pengangkutan tanggal 6 Maret 2015 sebesar Rp 300.000,00
9 Maret 2015	: Menerima pengembalian barang dagang dari PT Pelita sebanyak 200 unit yang berasal dari penjualan 6 Maret 2015
12 Maret 2015	: Membayar utang dagang dari pembelian tanggal 2 Maret 2015
15 Maret 2015	: Menerima pelunasan piutang dari PT Pelita atas penjualan barang dagangan tanggal 6 Maret 2015

5. Sebutkan 5 (lima) nama akun dalam bahasa inggris!

**SOAL POST TEST**

Nama Sekolah : SMK Negeri 2 Purworejo  
Kelas/Semester : XI Akuntansi 2/ Ganjil  
Mata Pelajaran : Akuntansi Keuangan Persediaan  
Materi Pokok : Persediaan  
Alokasi Waktu : 20 menit

**Petunjuk pengerjaan:**

1. Berdoalah sebelum mengerjakan soal.
2. Soal dikerjakan dalam lembar jawab yang telah disediakan.
3. Soal dikerjakan secara mandiri.
4. Waktu pengerjaan seluruh soal adalah 20 menit.
5. Selamat mengerjakan dan semoga sukses!

**II. SOAL ESSAY**

**Jawablah pertanyaan dibawah ini dengan baik dan benar!**

1. Apakah pengertian persediaan sesuai dengan yang anda pahami ?
2. Sebutkan dua jenis pencatatan dalam persediaan beserta penjelasannya !
3. Sebutkan pencatatan akun pada transaksi berikut ini!
  - a. Perpetual
    - 1) Transaksi pembelian barang dagang
    - 2) Transaksi pengembalian barang (retur pembelian)
    - 3) Transaksi penjualan barang dagang
    - 4) Transaksi retur penjualan
    - 5) Transaksi potongan tunai penjualan
  - b. Periodik
    - 1) Transaksi beban angkut penjualan
    - 2) Transaksi penjualan barang dagang
    - 3) Pembelian barang dagang
    - 4) Transaksi retur penjualan

## 5) Transaksi potongan tunai pembelian

4. Selesaikanlah transaksi berikut menggunakan metode periodik dan perpetual !

Usaha dagang toko maju jaya selama bulan Maret 2015:

2 Maret 2015	: Membeli barang dagangan dari PT Pusaka Salatiga sebanyak 2000 unit @20.000,00, syarat pembelian 2/10, n/30
2 Maret 2015	: Membayar biaya angkut pembelian kepada perusahaan pengangkutan sebesar Rp 1.500.000,00
5 Maret 2015	: Mengembalikan barang kepada PT Pusaka Salatiga sebanyak 300 unit dari pembelian tanggal 2 Maret 2015
6 Maret 2015	: Menjual barang dagang kepada PT Pelita sebanyak 800 unit @Rp 10.000,00 dengan syarat penjualan 2/10, n/30
7 Maret 2015	: Membayar biaya angkut penjualan kepada perusahaan pengangkutan tanggal 6 Maret 2015 sebesar Rp 300.000,00
9 Maret 2015	: Menerima pengembalian barang dagang dari PT Pelita sebanyak 200 unit yang berasal dari penjualan 6 Maret 2015
12 Maret 2015	: Membayar utang dagang dari pembelian tanggal 2 Maret 2015
15 Maret 2015	: Menerima pelunasan piutang dari PT Pelita atas penjualan barang dagangan tanggal 6 Maret 2015

5. Sebutkan 5 (lima) akun yang tertera dalam media dakon Akuntansi!



### Kunci Jawaban Soal *Pretest*

1. Persediaan adalah salah satu asset lancar yang dimiliki perusahaan dan merupakan barang yang tersedia di gudang untuk siap dijual kembali tanpa merubah bentuk.
2. **Sistem Periodik (fisik)** adalah sistem pencatatan yang dilakukan dengan menghitung jumlah dan nilai persediaan pada akhir periode sebagai persiapan laporan keuangan

**Sistem Perpetual** adalah sistem pencatatan yang dilakukan setiap terjadi transaksi keluar masuknya persediaan dalam segi jumlah dan nilai

### 3. Periodik (fisik)

a) Transaksi pembelian barang dagang Pembelian Utang/Kas	Debet Kredit
b) Transaksi retur pembelian Kas/utang dagang Retur pembelian	Debet Kredit
c) Transaksi penjualan barang dagang Piutang dagang Penjualan	Debet Kredit
d) Transaksi retur penjualan Retur penjualan Piutang dagang	Debet Kredit
e) Transaksi potongan tunai penjualan Potongan tunai penjualan Piutang dagang	Debet Kredit

### Perpetual

a) Transaksi beban angkut penjualan Biaya angkut penjualan Kas	Debet Kredit
b) Transaksi penjualan barang dagang Piutang dagang Penjualan Harga pokok penjualan Persediaan	Debet Kredit Debet Kredit
c) Transaksi pembelian barang dagang Persediaan Utang/kas Persediaan Harga pokok penjualan	Debet Kredit Debet Kredit
d) Transaksi retur penjualan Retur penjualan	Debet

Piutang dagang/kas Persediaan Harga pokok penjualan	Kredit Debet Kredit
e) Transaksi potongan tunai pembelian Utang dagang Potongan Kas	Debet Kredit Kredit

#### 4. Transaksi usaha dagang Toko Maju Jaya selama Bulan Maret 2015

##### Periodik

Tanggal	Nama Akun	Jumlah
2 Maret 2015	Pembelian Utang dagang	Rp 20.000.000,00 Rp 20.000.000,00
	Biaya angkut pembelian Kas	Rp 1.500.000,00 Rp 1.500.000,00
5 Maret 2015	Utang dagang Retur pembelian	Rp 6.000.000,00 Rp 6.000.000,00
6 Maret 2015	Piutang dagang Penjualan	Rp 6.000.000,00 Rp 6.000.000,00
7 Maret 2015	Biaya angkut penjualan Kas	Rp 300.000,00 Rp 300.000,00
9 Maret 2015	Retur penjualan Piutang dagang	Rp 2.000.000,00 Rp 2.000.000,00
12 Maret 2015	Utang dagang Potongan pembelian Kas	Rp 14.000.000,00 Rp 280.000,00 Rp 13.720.000,00
15 Maret 2015	Kas Potongan penjualan Piutang dagang	Rp 4.000.000,00 Rp 80.000,00 Rp 3.920.000,00

##### Perpetual

Tanggal	Nama Akun	Jumlah
2 Maret 2015	Persediaan Utang dagang	Rp 20.000.000,00 Rp 20.000.000,00
	Biaya angkut pembelian Kas	Rp 1.500.000,00 Rp 1.500.000,00
5 Maret 2015	Utang dagang Retur pembelian	Rp 6.000.000,00 Rp 6.000.000,00
6 Maret 2015	Piutang dagang Penjualan Harga pokok penjualan Persediaan barang dagang	Rp 6.000.000,00 Rp 6.000.000,00 Rp (6.000.000,00) Rp (6.000.000,00)
7 Maret 2015	Biaya angkut penjualan Kas	Rp 300.000,00 Rp 300.000,00
9 Maret 2015	Retur penjualan Piutang dagang Persediaan barang dagang	Rp 2.000.000,00 Rp 2.000.000,00 Rp 4.000.000,00

	Harga pokok penjualan	Rp 4.000.000,00
12 Maret 2015	Utang dagang	Rp 14.000.000,00
	Potongan pembelian	Rp 280.000,00
	Kas	Rp 13.720.000,00
15 Maret 2015	Kas	Rp 4.000.000,00
	Potongan penjualan	Rp 80.000,00
	Piutang dagang	Rp 3.920.000,00

## 5. Account Receivable

Account Payable

Cash

Expense

Supplies

Inventory

### Kunci Jawaban Soal *Posttest*

1. Persediaan adalah salah satu asset lancar yang dimiliki perusahaan dan merupakan barang yang tersedia di gudang untuk siap dijual kembali tanpa merubah bentuk.
2. **Sistem Periodik (fisik)** adalah sistem pencatatan yang dilakukan dengan menghitung jumlah dan nilai persediaan pada akhir periode sebagai persiapan laporan keuangan
  - a. **Sistem Perpetual** adalah sistem pencatatan yang dilakukan setiap terjadi transaksi keluar masuknya persediaan dalam segi jumlah dan nilai

### 3. **Perpetual**

a) Transaksi pembelian barang dagang Persediaan Utang/Kas Persediaan Harga pokok penjualan	Debet Kredit Debet Kredit
b) Transaksi retur pembelian Utang dagang Retur pembelian Harga pokok penjualan Persediaan	Debet Kredit Debet Kredit
c) Transaksi penjualan barang dagang Piutang dagang Penjualan Harga pokok penjualan Penjualan barang dagang	Debet Kredit Debet Kredit
d) Transaksi retur penjualan Retur penjualan Piutang dagang/kas Persediaan Harga pokok penjualan	Debet Kredit Debet Kredit
e) Transaksi potongan tunai penjualan Kas Potongan tunai penjualan Piutang dagang	Debet Debet Kredit

**Periodik (fisik)**

a) Transaksi beban angkut penjualan Biaya angkut penjualan Kas	Debet Kredit
b) Transaksi penjualan barang dagang Piutang dagang Penjualan	Debet Kredit
c) Transaksi pembelian barang dagang Pembelian barang dagang Utang/kas	Debet Kredit
d) Transaksi retur penjualan Retur penjualan Piutang dagang	Debet Kredit
e) Transaksi potongan tunai pembelian Utang dagang Potongan pembelian Kas	Debet Kredit Kredit

## 4. Transaksi usaha dagang Toko Maju Jaya selama Bulan Maret 2015

**a. Periodik**

<b>Tanggal</b>	<b>Nama Akun</b>	<b>Jumlah</b>
2 Maret 2015	Pembelian Utang dagang	Rp 40.000.000,00 Rp 40.000.000,00
	Biaya angkut pembelian Kas	Rp 1.500.000,00 Rp 1.500.000,00
5 Maret 2015	Utang dagang Retur pembelian	Rp 6.000.000,00 Rp 6.000.000,00
6 Maret 2015	Piutang dagang Penjualan	Rp 8.000.000,00 Rp 8.000.000,00
7 Maret 2015	Biaya angkut penjualan Kas	Rp 300.000,00 Rp 300.000,00
9 Maret 2015	Retur penjualan Piutang dagang	Rp 2.000.000,00 Rp 2.000.000,00
12 Maret 2015	Utang dagang Potongan pembelian Kas	Rp 34.000.000,00 Rp 680.000,00 Rp 33.320.000,00
15 Maret 2015	Kas Potongan penjualan Piutang dagang	Rp 6.000.000,00 Rp 120.000,00 Rp 5.880.000,00

**b. Perpetual**

<b>Tanggal</b>	<b>Nama Akun</b>	<b>Jumlah</b>
2 Maret 2015	Persediaan Utang dagang	Rp 40.000.000,00 Rp 40.000.000,00
	Biaya angkut pembelian Kas	Rp 1.500.000,00 Rp 1.500.000,00
5 Maret 2015	Utang dagang Retur pembelian	Rp 6.000.000,00 Rp 6.000.000,00
6 Maret 2015	Piutang dagang Penjualan Harga pokok penjualan Persediaan barang dagang	Rp 6.000.000,00 Rp 6.000.000,00 Rp (8.000.000,00) Rp (8.000.000,00)
7 Maret 2015	Biaya angkut penjualan Kas	Rp 300.000,00 Rp 300.000,00
9 Maret 2015	Retur penjualan Piutang dagang Persediaan barang dagang Harga pokok penjualan	Rp 2.000.000,00 Rp 2.000.000,00 Rp 6.000.000,00 Rp 6.000.000,00
12 Maret 2015	Utang dagang Potongan pembelian Kas	Rp 34.000.000,00 Rp 680.000,00 Rp 33.320.000,00
15 Maret 2015	Kas Potongan penjualan Piutang dagang	Rp 6.000.000,00 Rp 120.000,00 Rp 5.880.000,00

## 5. Nama akun yang tertera pada media dakon Akuntansi :

- a. Debt
- b. Credit
- c. Inventory
- d. Expense
- e. Supplies
- f. Acc. Receivable
- g. Acc. Payable
- h. Building
- i. Asset
- j. Capital
- k. Discount
- l. Purchase

### Scoring Assessment of Essay Test on Cognitive Aspects

Number of Test	Score Value	Explanation of Answer	Score
1	0 1 5-8 10	Empty The all of answer are wrong True Perfect	10
2	0 1 5 8 10	Empty The all of answer are wrong Answered the point A is true Answered the point A&B are true Answered the point A&B are perfect	10
3A&B	0 1 2 4 6 8 10	Empty The all of answer are wrong True of point 1 True of point 2 True of point 3 True of point 4 True of point 5	20
4A&4B	0 1 5 8 10	Empty The all of answer are wrong True for 1 till 2 transaction True for 3 till 5 transaction True for 6-8 transaction	20
5	0 1 2 4 6 8 10	Empty The all of answer are wrong True of point 1 True of point 2 True of point 3 True of point 4 True of point 5	10
		Total Value	70

### DAFTAR KELOMPOK

<p style="text-align: center;"><b>Kelompok 1</b></p> <p style="text-align: center;">Agni Ristanto Dewi Maryam Diah Permatasari Amad Mucharip</p>	<p style="text-align: center;"><b>Kelompok 2</b></p> <p style="text-align: center;">Anggun Puspa Indra C Diah Sulistiowati Ayu Rahmania Eva Sustiyarningsih</p>
<p style="text-align: center;"><b>Kelompok 3</b></p> <p style="text-align: center;">Dwi Retno Ningsih Janah Ariana Eka Marlina Saputri Maisaroh</p>	<p style="text-align: center;"><b>Kelompok 4</b></p> <p style="text-align: center;">Fixa Leony Afilia Ardyna Hibridyana Ilma Agus Lestari Nia Alfionita</p>
<p style="text-align: center;"><b>Kelompok 5</b></p> <p style="text-align: center;">Indah Suminarwati W.A Pinandhita Mega Pratiwi Kurnia Ayu Ramadhanti Ratri Adi Saputro</p>	<p style="text-align: center;"><b>Kelompok 6</b></p> <p style="text-align: center;">Nida Hanifah Rosidathul Ulfi Nilam Pangestika Sumiati</p>
<p style="text-align: center;"><b>Kelompok 7</b></p> <p style="text-align: center;">Sawitri Nia Istikhoma Umi Safitri Sonia Prasasti Alami Widi Astuti Setianingsih</p>	<p style="text-align: center;"><b>Kelompok 8</b></p> <p style="text-align: center;">Yuli Wahyuningsih Nani Krisdayanti Desty Rahmawati Dwi Sulistiyowati</p>

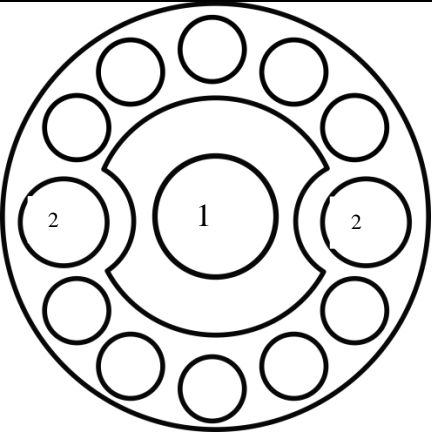
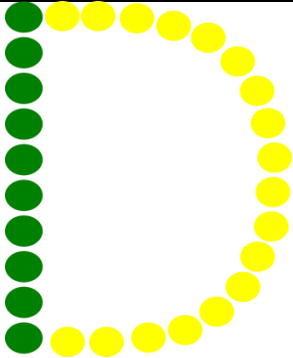


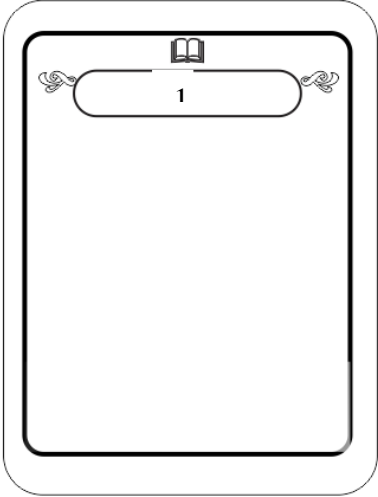

# **DESIGN**

Appendix 3. *Story Board*

Appendix 4. Finishing Product of “DASI”

### Appendix 3. Story Board

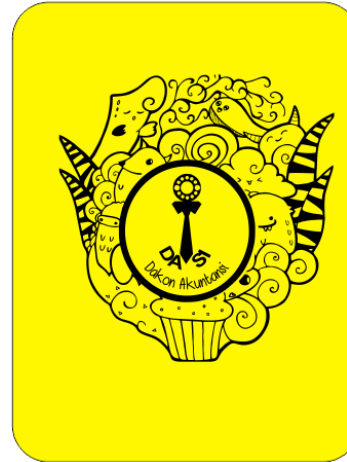
	<p style="text-align: center;"><b>DAKON</b></p> <p>Dakon berbentuk bulat berbahan dasar kayu randu</p> <p>Diameter 32 cm dan Tebal 6 cm</p> <p>Angka 1 : merupakan penempatan logo dakon</p> <p>Angka 2 : merupakan lumbung dakon utama</p> <p>10 lumbung : merupakan lumbung sekunder untuk menebar biji dakon</p> <p>Warna dasar dakon : Coklat</p> <p>Warna Lumbung : Sisi atas kuning dan sisi bawah hijau</p>
	<p style="text-align: center;"><b>BIJI DAKON</b></p> <p>Biji dakon berjumlah 5 biji di setiap lumbung sekunder</p> <p>Total biji dalam satu permainan dakon berjumlah 50 biji</p> <p>Warna biji dakon kuning dan hijau</p> <p>Biji dakon terbuat dari batu</p>

	<p style="text-align: center;"><b>KARTU DAKON</b></p> <p>Kartu dakon ini berisikan materi akuntansi yang telah dibuat dan diringkas.</p> <p>Ukuran dari kartu ini adalah kertas A6</p> <p>Angka 1 : merupakan kolom pemberian judul dalam setiap bab ataupun sub bab yang akan disajikan</p> <p>Ukuran huruf dalam penulisan berukuran 12 pt</p>
	<p style="text-align: center;"><b>BUKU PANDUAN PERMAINAN</b></p> <p>Buku panduan permainan dakon ini berukuran kertas A5</p> <p>Buku ini berfungsi sebagai pedoman bagi pemain untuk memainkan dakon</p> <p>Bab pada buku terdiri dari:</p> <ol style="list-style-type: none"> <li>1. Filosofi dakon</li> <li>2. Alur Permainan</li> </ol>

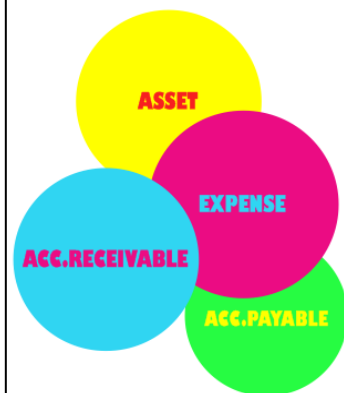
**Appendix of 4. Finishing Product of “DASI”**



Pencatatan Transaksi Perusahaan Sistem Periodik	
Transaksi	Pencatatan Akun
Penjualan barang dagang	Piutang/kas (D)
	Penjualan (K)
Pembayaran beban angkut penjualan	Biaya Angkut Penjualan(D)
	Kas (K)



Pencatatan Transaksi Perusahaan Sistem Periodik	
Transaksi	Pencatatan Akun
Retur Penjualan	Retur Penjualan (D)
	Piutang Dagang (K)
Potongan tunai penjualan	Potongan tunai penjualan(D)
	Piutang (K)



## **RESULT OF RESEARCH**

Appendix 5 Research Instrument

Appendix 6 Validation Result of Media  
Feasibility

Appendix 7 Amount Result of Cognitive,  
Affective, and Psychotoric  
Aspects

Appendix 8 Amount Validation of Students

<b>Appendix 5. Research Instrument</b>
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### LEMBAR VALIDASI AHLI MATERI

Judul Penelitian : Pengembangan Permainan Dakon dalam Proses Pembelajaran Akuntansi Kelas XI sebagai Cara Meningkatkan Aspek Kognitif, Afektif, dan Psikomotorik Siswa SMK N 2 Purworejo

Kompetensi : Akuntansi Keuangan Persediaan

Sasaran Program : Siswa Kelas XI Akuntansi

Penyusun : Maizura Azizah Sekar Ayuningrum

Validator :

Hari/Tanggal :

Petunjuk :

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu terhadap instrument penelitian.
2. Penilaian dilakukan dengan tanda centang (v) pada kolom yang sesuai.
3. Komentar atau saran mohon ditulis pada lembar yang telah disediakan.
4. Penilaian instrument penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penilaian yang diberikan.
5. Kriteria Penilaian:
 

Skor 1	Sangat Tidak Setuju (STS)
Skor 2	Tidak Setuju (TS)
Skor 3	Setuju (S)
Skor 4	Sangat Setuju (SS)

Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi angket ini saya ucapkan terimakasih.

No	Indikator	Skala Penilaian
----	-----------	-----------------

		STS	TS	S	SS
<b>A. Aspek Kualitas Materi</b>					
1.	Kesesuaian materi yang ada pada media pembelajaran dengan silabus				
2.	Kesesuaian susunan materi dengan tujuan pembuatan media pembelajaran				
3.	Kesesuaian materi dalam media pembelajaran dengan kompetensi yang diharapkan				
4.	Relevansi media pembelajaran terhadap materi Akuntansi Keuangan Persediaan				
5.	Validitas materi pada media pembelajaran				
6.	Kelengkapan materi pada media pembelajaran				
7.	Memuat pengetahuan sesuai dengan unit kompetensi				
8.	Memuat keterampilan dengan unit kompetensi pada media pembelajaran				
9.	Keruntutan dalam penyampaian materi				
10.	Materi mudah dipahami				
11.	Kesesuaian media dengan tugas akhir dalam permainan				
12.	Media memuat aspek kognitif				
13.	Media memuat aspek afektif				
14.	Media memuat aspek psikomotorik				
<b>B. Aspek Kemanfaatan</b>					
15.	Penggunaan media pembelajaran membantu proses pembelajaran				
16.	Penggunaan media pembelajaran membantu siswa untuk menyimpulkan materi Akuntansi Keuangan Persediaan secara mandiri				
17.	Penggunaan media pembelajaran memberikan motivasi pada siswa untuk fokus dalam pembelajaran				

### C. Kesimpulan

Instrumen penelitian ini dinyatakan \*):

1. Layak untuk diuji coba lapangan tanpa revisi
2. Layak untuk diuji coba lapangan dengan revisi sesuai saran
3. Tidak layak diuji coba lapangan

\*) Lingkari salah satu

### D. Koreksi Instrumen Penelitian

Komentar atau Saran Umum



### LEMBAR VALIDASI AHLI MEDIA

Judul Penelitian : Pengembangan Permainan Dakon dalam Proses Pembelajaran Akuntansi Kelas XI sebagai Cara Meningkatkan Aspek Kognitif, Afektif, dan Psikomotorik Siswa SMKN 2 Purworejo

Kompetensi : Akuntansi Keuangan Persediaan

Sasaran Program : Siswa Kelas XI Akuntansi

Penyusun : Maizura Azizah Sekar Ayuningrum

Validator :

Hari/Tanggal :

Petunjuk :

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu terhadap instrumen penelitian.
2. Penilaian dilakukan dengan tanda centang (v) pada kolom yang sesuai.
3. Komentar atau saran mohon ditulis pada lembar yang telah disediakan.
4. Penilaian instrument penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penilaian yang diberikan.
5. Kriteria Penilaian:

Skor 1 Sangat Tidak Setuju (STS)

Skor 2 Tidak Setuju (TS)

Skor 3 Setuju (S)

Skor 4 Sangat Setuju (SS)

Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi angket ini saya ucapkan terimakasih.

No.	Indikator	Skala Penilaian			
		STS	TS	S	SS
A. Aspek Desain Permainan Dakon Akuntansi					
1.	Kesesuaian ukuran lumbung dan biji dakon				
2.	Kemenarikan bentuk dakon				
3.	Kesesuaian proporsi bentuk, warna, ukuran objek dengan realita				
B. Aspek Desain Kartu Dakon Akuntansi					
4.	Kesesuaian ukuran kartu dan huruf				
5.	Kemanarikan cover kartu dakon				
6.	Keserasian ukuran kartu dengan padatnya materi				
C. Aspek Buku Panduan Dakon Akuntansi					
7.	Kesesuaian jumlah buku panduan halaman yang dibutuhkan				
8.	Kesesuaian ukuran kertas dengan huruf				
9.	Kemenarikan layout buku panduan				
10.	Kesesuaian ukuran dengan <i>font</i>				
11.	Kesesuaian penggunaan bahasa				
12.	Kesesuaian isi buku panduan dengan tujuan pembuatan				

#### **D. Kesimpulan**

Instrumen penelitian ini dinyatakan \*):

1. Layak untuk diuji coba lapangan tanpa revisi
2. Layak untuk diuji coba lapangan dengan revisi sesuai saran
3. Tidak layak diuji coba lapangan

\*) Lingkari salah satu

#### **E. Koreksi Instrumen Penelitian**

Komentar atau Saran Umum

Yogyakarta, Februari 2016

### LEMBAR VALIDASI PADA SISWA

Judul Penelitian : Pengembangan Permainan Dakon dalam Proses Pembelajaran Akuntansi Kelas XI sebagai Cara Meningkatkan Aspek Kognitif, Afektif, dan Psikomotorik Siswa SMK N 2 Purworejo

Kompetensi : Akuntansi Keuangan Persediaan

Sasaran Program : Siswa Kelas XI Akuntansi

Penyusun : Maizura Azizah Sekar Ayuningrum

Nama Siswa :

Kelas :

Hari/Tanggal :

Petunjuk :

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat siswa/siswi terhadap instrumen penelitian.
2. Penilaian dilakukan dengan tanda centang (v) pada kolom yang sesuai.
3. Komentar atau saran mohon ditulis pada lembar yang telah disediakan.
4. Penilaian instrument penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penilaian yang diberikan.
5. Kriteria Penilaian:
 

Skor 1	Sangat Tidak Setuju (STS)
Skor 2	Tidak Setuju (TS)
Skor 3	Setuju (S)
Skor 4	Sangat Setuju (SS)

Atas kesediaan Siswa/siswi untuk mengisi lembar validasi angket ini saya ucapkan terimakasih.

No .	Indikator	Skor Penilaian			
		STS	TS	S	SS
A. Aspek Penyajian					
1.	Pemilihan warna dakon sudah sesuai				
2.	Bentuk biji dakon sudah sesuai				
3.	Jumlah biji dakon sudah sesuai dengan yang dibutuhkan				
4.	Biji dakon butuh ditambahkan sebagai cadangan				
5.	Aturan permainan mudah dipahami				
6.	Alur permainan sudah sesuai dan menarik				
7.	Desain kartu dakon sudah sesuai				
8.	Penggunaan ukuran huruf pada kartu sudah sesuai				

9.	Media pembelajaran ini memudahkan saya menyimpulkan materi				
10.	Media pembelajaran ini memotivasi saya untuk ingin belajar				
11.	Media pembelajaran ini menambah fokus saya dalam belajar				
12.	Media ini meningkatkan daya ingat saya				
13.	Media ini melatih saya untuk bermain sportif				
14.	Media pembelajaran ini mengasah kecerdasan saya				

#### **B. Komentar atau Saran Umum**

### LEMBAR PENILAIAN *PRETEST* AFEKTIF SISWA

Judul Penelitian : Pengembangan Permainan Dakon dalam Proses Pembelajaran Akuntansi Kelas XI sebagai Cara Meningkatkan Aspek Kognitif, Afektif, dan Psikomotorik Siswa SMKN 2 Purworejo

Kompetensi : Akuntansi Keuangan Persediaan

Sasaran Program : Siswa Kelas XI Akuntansi

Penyusun : Maizura Azizah Sekar Ayuningrum

Nama Siswa :

Kelas :

Hari/Tanggal :

Petunjuk :

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat siswa/siswi terhadap instrumen penelitian.
2. Penilaian dilakukan dengan tanda centang (v) pada kolom yang sesuai.
3. Komentar atau saran mohon ditulis pada lembar yang telah disediakan.
4. Penilaian instrument penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penilaian yang diberikan.
5. Kriteria Penilaian:
 

Skor 1	Sangat Tidak Setuju (STS)
Skor 2	Tidak Setuju (TS)
Skor 3	Setuju (S)
Skor 4	Sangat Setuju (SS)

Atas kesediaan Siswa/siswi untuk mengisi lembar validasi angket ini saya ucapkan terimakasih.

No.	Pernyataan	Skor Penilaian			
		STS	TS	S	SS
1.	Saya senang belajar akuntansi keuangan persediaan				
2.	Saya tidak terlalu memahami mata pelajaran akuntansi keuangan persediaan				
3.	Saya berusaha mengerjakan soal-soal akuntansi keuangan dengan senang				
4.	Saya lebih suka membuat catatan untuk mata pelajaran akuntansi keuangan persediaan				
5.	Saya yakin prestasi belajar saya akan meningkat				

6.	Saya tidak terlalu bisa menyimpulkan materi dalam pelajaran akuntansi keuangan persediaan				
7.	Bila dalam permainan saya tidak selalu jujur				
8.	Saya perlu waktu lama untuk membuat laporan keuangan persediaan				
9.	Saya lebih sering mengingatkan teman saya yang berbuat salah				
10.	Saya mudah menghafal				

**LEMBAR PENILAIAN *PRETEST* dan *POSTTEST*  
PSIKOMOTORIK SISWA**

Judul Penelitian : Pengembangan Permainan Dakon dalam Proses Pembelajaran Akuntansi Kelas XI sebagai Cara Meningkatkan Aspek Kognitif, Afektif, dan Psikomotorik Siswa SMKN 2 Purworejo

Kompetensi : Akuntansi Keuangan Persediaan

Sasaran Program : Siswa Kelas XI Akuntansi

Penyusun : Maizura Azizah Sekar Ayuningrum

Nama Siswa :

Kelas :

Hari/Tanggal :

Nama Oberver :

Petunjuk :

1. Lembar validasi ini dimaksudkan untuk mengukur aspek psikomotorik siswa/siswi
2. Penilaian dilakukan dengan tanda centang (v) pada kolom yang sesuai.
3. Penilaian instrument penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penilaian yang diberikan.
4. Kriteria Penilaian:
 

Skor 1	Sangat Tidak Setuju (STS)
Skor 2	Tidak Setuju (TS)
Skor 3	Setuju (S)
Skor 4	Sangat Setuju (SS)

Atas kesediaan saudara untuk mengisi lembar validasi angket ini saya ucapkan terimakasih.

***PRETEST* PSIKOMOTORIK**

No .	Pernyataan	Skor Penilaian			
		STS	TS	S	SS
1.	Siswa menyiapkan semua peralatan untuk memulai pelajaran Akuntansi Keuangan Persediaan dengan semangat dan tanggap				
2.	Siswa membuat catatan secara lengkap di buku masing-masing tanpa diperintah				
3.	Siswa lebih banyak bicara daripada mendengarkan dan bekerja				
4.	Siswa mudah mengikuti instruksi guru				
5.	Siswa kurang tanggap untuk mengambil soal				

6.	Siswa mampu membuat laporan keuangan persediaan tidak lebih dari 10 menit				
----	---	--	--	--	--

**POSTTEST PSIKOMOTORIK**

No .	Pernyataan	Skor Penilaian			
		STS	TS	S	SS
1.	Siswa menyiapkan semua peralatan dakon dengan tertib, mandiri, dan tanggap				
2.	Siswa mampu mengoperasikan permainan dengan baik sesuai dengan waktu yang ditentukan				
3.	Siswa mampu memilih lumbung selanjutnya kurang dari 3 detik				
4.	Siswa mampu menyebarkan biji ke lumbung lain kurang dari 7 detik				
5.	Siswa tanggap untuk segera mengambil kartu dakon				
6.	Siswa mampu menyusun laporan keuangan persediaan tidak lebih dari 10 menit				

Purworejo, 10 Februari 2016

(\_\_\_\_\_)



### LEMBAR PENILAIAN *POSTTEST* AFEKTIF SISWA

Judul Penelitian : Pengembangan Permainan Dakon dalam Proses Pembelajaran Akuntansi Kelas XI sebagai Cara Meningkatkan Aspek Kognitif, Afektif, dan Psikomotorik Siswa SMKN 2 Purworejo

Kompetensi : Akuntansi Keuangan Persediaan

Sasaran Program : Siswa Kelas XI Akuntansi

Penyusun : Maizura Azizah Sekar Ayuningrum

Nama Siswa :

Kelas :

Hari/Tanggal :

Petunjuk :

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat siswa/siswi terhadap instrumen penelitian.
2. Penilaian dilakukan dengan tanda centang (v) pada kolom yang sesuai.
3. Penilaian instrument penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penilaian yang diberikan.
4. Kriteria Penilaian:
 

Skor 1	Sangat Tidak Setuju (STS)
Skor 2	Tidak Setuju (TS)
Skor 3	Setuju (S)
Skor 4	Sangat Setuju (SS)

Atas kesediaan Siswa/siswi untuk mengisi lembar validasi angket ini saya ucapkan terimakasih.

No .	Pernyataan	Skor Penilaian			
		STS	TS	S	SS
1.	Saya ingin kembali belajar akuntansi menggunakan permainan Dakon Akuntansi				
2.	Saya tidak suka belajar akuntansi keuangan persediaan setelah menggunakan Dakon Akuntansi				
3.	Saya berusaha mengerjakan soal-soal akuntansi keuangan persediaan dengan semangat setelah menggunakan Dakon Akuntansi				
4.	Saya senang membuat catatan mata pelajaran akuntansi persediaan menggunakan kartu Dakon Akuntansi				
5.	Saya yakin prestasi belajar saya akan meningkat bila menggunakan media permainan dakon				
6.	Saya tidak bisa menyimpulkan materi dengan				

	menggunakan permainan Dakon Akuntansi				
7.	Pada permainan dakon saya tidak selalu jujur				
8.	Saya perlu waktu lebih lama untuk menyusun laporan keuangan persediaan setelah menggunakan Dakon Akuntansi				
9.	Saya lebih sering mengingatkan teman saya yang berbuat salah ketika bermain				
10.	Saya mudah menghafal materi menggunakan kartu Dakon Akuntansi				

## Appendix 6. Validation Result of Media Feasibility

Lampiran 3.

### LEMBAR VALIDASI AHLI MEDIA

Judul Penelitian : Pemanfaatan Permainan Dakon dalam Proses Pembelajaran Akuntansi Kelas XI sebagai Cara Meningkatkan Aspek Kognitif, Afektif, dan Psikomotorik Siswa SMKN 2 Purworejo

Kompetensi : Akuntansi Keuangan Persediaan

Sasaran Program : Siswa Kelas XI Akuntansi

Penyusun : Maizura Azizah Sekar Ayuningrum

Validator : Rizqi Ilyasa Aghni., M. Pd.

Hari/Tanggal : Selasa, 09 Februari 2016

Petunjuk :

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu terhadap instrumen penelitian.
2. Penilaian dilakukan dengan tanda centang (v) pada kolom yang sesuai.
3. Komentar atau saran mohon ditulis pada lembar yang telah disediakan.
4. Penilaian instrument penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penilaian yang diberikan.
5. Kriteria Penilaian:
 

Skor 1	Sangat Tidak Setuju (STS)
Skor 2	Tidak Setuju (TS)
Skor 3	Setuju (S)
Skor 4	Sangat Setuju (SS)

Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi angket ini saya ucapkan terimakasih.

No.	Indikator	Skala Penilaian			
		STS	TS	S	SS
A. Aspek Desain Permainan Dakon Akuntansi					
1.	Kesesuaian ukuran lumbung dan biji dakon				✓
2.	Kemenarikan bentuk dakon				✓
3.	Kesesuaian proporsi bentuk, warna, ukuran objek dengan realita			✓	
B. Aspek Desain Kartu Dakon Akuntansi					
4.	Kesesuaian ukuran kartu dan huruf				✓
5.	Kemanarikan cover kartu			✓	
6.	Keserasian ukuran kartu dengan padatnya materi			✓	
C. Aspek Buku Panduan Dakon Akuntansi					
7.	Kesesuaian jumlah halaman yang dibutuhkan			✓	
8.	Kesesuaian ukuran kertas dengan huruf				✓

9.	Kemenarikan layout				✓
10.	Kesesuaian ukuran dan <i>font</i> (huruf)			✓	
11.	Kesesuaian penggunaan bahasa			✓	
12.	Kesesuaian isi panduan dengan tujuan pembuatan			✓	

#### D. Kesimpulan

Instrumen penelitian ini dinyatakan \*):

1. Layak untuk diuji coba lapangan tanpa revisi
2. Layak untuk diuji coba lapangan dengan revisi sesuai saran
3. Tidak layak diuji coba lapangan

\*) Lingkari salah satu

#### E. Koreksi Instrumen Penelitian

Komentar atau Saran Umum

*Perbaikan: tata tulis dan huruf pada dalon*

- Komposisi warna dalon*
- Ornamen pada dalon*
- 

Yogyakarta, 09 Februari 2016



Rizqi Ilyasa Aghni, M. Pd.

NIP. 19880302 201504 1 002

Lampiran 3.

**LEMBAR VALIDASI AHLI MEDIA**

Judul Penelitian : Pemanfaatan Permainan Dakon dalam Proses Pembelajaran Akuntansi Kelas XI sebagai Cara Meningkatkan Aspek Kognitif, Afektif, dan Psikomotorik Siswa SMKN 2 Purworejo

Kompetensi : Akuntansi Keuangan Persediaan

Sasaran Program : Siswa Kelas XI Akuntansi

Penyusun : Maizura Azizah Sekar Ayuningrum

Validator : Heri Kurniadi, S.Pd., M.M.

Hari/Tanggal : Rabu, 17 Februari 2016

Petunjuk :

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu terhadap instrumen penelitian.
2. Penilaian dilakukan dengan tanda centang (v) pada kolom yang sesuai.
3. Komentar atau saran mohon ditulis pada lembar yang telah disediakan.
4. Penilaian instrument penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penilaian yang diberikan.
5. Kriteria Penilaian:
  - Skor 1 Sangat Tidak Setuju (STS)
  - Skor 2 Tidak Setuju (TS)
  - Skor 3 Setuju (S)
  - Skor 4 Sangat Setuju (SS)

Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi angket ini saya ucapkan terimakasih.

No.	Indikator	Skala Penilaian			
		STS	TS	S	SS
A. Aspek Desain Permainan Dakon Akuntansi					
1.	Kesesuaian ukuran lumbung dan biji dakon			✓	
2.	Kemenarikan bentuk dakon				✓
3.	Kesesuaian proporsi bentuk, warna, ukuran objek			✓	
B. Aspek Desain Kartu Dakon Akuntansi					
4.	Kesesuaian ukuran kartu dan huruf			✓	
5.	Kemenarikan cover kartu dakon				✓
6.	Keserasian ukuran kartu dengan padatnya materi			✓	

C. Aspek Buku Panduan Dakon Akuntansi					
7.	Kesesuaian jumlah halaman yang dibutuhkan				✓
8.	Kesesuaian ukuran kertas dengan ukuran huruf			✓	
9.	Kemenarikan layout				✓
10.	Kesesuaian ukuran dan <i>font</i>			✓	
11.	Kesesuaian penggunaan bahasa				✓
12.	Kesesuaian isi panduan dengan tujuan pembuatan			✓	

#### D. Kesimpulan

Instrumen penelitian ini dinyatakan \*):

1. Layak untuk diuji coba lapangan tanpa revisi
- ② 2. Layak untuk diuji coba lapangan dengan revisi sesuai saran
3. Tidak layak diuji coba lapangan

\*) Lingkari salah satu

#### E. Koreksi Instrumen Penelitian

Komentar atau Saran Umum

- Biji dalam formulir kecil  
 Kurang jumlah dan kata-kata pada  
 buku panduan

Purworejo, Februari 2016



Heri Kurniadi, S.Pd., M.M.  
 NIP. 196802104 200501 1 007

Lampiran 2.

#### LEMBAR VALIDASI AHLI MATERI

Judul Penelitian : Pemanfaatan Permainan Dakon dalam Proses Pembelajaran Akuntansi Kelas XI sebagai Cara Meningkatkan Aspek Kognitif, Afektif, dan Psikomotorik Siswa SMK N 2Purworejo

Kompetensi : Akuntansi Keuangan Persediaan

Sasaran Program : Siswa Kelas XI Akuntansi

Penyusun : Maizura Azizah Sekar Ayuningrum

Validator : Adeng Pustikaningsih, M.Si

Hari/Tanggal : Selasa, 09 Februari 2016

Petunjuk :

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu terhadap instrument penelitian.
2. Penilaian dilakukan dengan tanda centang (v) pada kolom yang sesuai.
3. Komentar atau saran mohon ditulis pada lembar yang telah disediakan.
4. Penilaian instrument penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penilaian yang diberikan.
5. Kriteria Penilaian:  
 Skor 1 Sangat Tidak Setuju (STS)  
 Skor 2 Tidak Setuju (TS)  
 Skor 3 Setuju (S)  
 Skor 4 Sangat Setuju (SS)

Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi angket ini saya ucapkan terimakasih.

No	Indikator	Skala Penilaian			
		STS	TS	S	SS
A. Aspek Kualitas Materi					
1.	Kesesuaian materi yang ada pada media pembelajaran dengan silabus				✓
2.	Kesesuaian susunan materi dengan tujuan pembuatan media pembelajaran				✓
3.	Kesesuaian materi dalam media pembelajaran dengan kompetensi yang diharapkan				✓
4.	Relevansi media pembelajaran terhadap materi Akuntansi Keuangan Persediaan				✓
5.	Validitas materi pada media pembelajaran				✓

6.	Kelengkapan materi pada media pembelajaran			✓	
7.	Memuat pengetahuan sesuai dengan unit kompetensi				✓
8.	Memuat keterampilan dengan unit kompetensi pada media pembelajaran			✓	
9.	Keruntutan dalam penyampaian materi				✓
10.	Materi mudah dipahami				✓
11.	Kesesuaian media dengan tugas akhir dalam permainan			✓	
12.	Media memuat aspek kognitif				✓
13.	Media memuat aspek afektif				✓
14.	Media memuat aspek psikomotorik				✓
<b>B. Aspek Kemanfaatan</b>					
15.	Penggunaan media pembelajaran membantu proses pembelajaran	1			✓
16.	Penggunaan media pembelajaran membantu siswa untuk menyimpulkan materi Akuntansi Keuangan Persediaan secara mandiri				✓
17.	Penggunaan media pembelajaran memberikan motivasi pada siswa untuk fokus dalam pembelajaran				✓

### C. Kesimpulan

Instrumen penelitian ini dinyatakan \*):

1. Layak untuk diuji coba lapangan tanpa revisi
2. Layak untuk diuji coba lapangan dengan revisi sesuai saran
3. Tidak layak diuji coba lapangan

\*) Lingkari salah satu

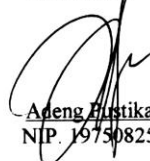
### D. Koreksi Instrumen Penelitian

Komentar atau Saran Umum

Sesuai dengan media pembelajaran yang bervariasi, siswa lebih mudah memahami materi akuntansi.

Yogyakarta, 09 Februari 2016

Validator,



Adeng Rustikaningsih, M.Si.  
NIP. 19750825 200912 2 001



4.	Relevansi media pembelajaran terhadap materi Akuntansi Keuangan Persediaan			✓	
5.	Validitas materi pada media pembelajaran			✓	
6.	Kelengkapan materi pada media pembelajaran			✓	
7.	Memuat pengetahuan sesuai dengan unit kompetensi				✓
8.	Memuat keterampilan dengan unit kompetensi pada media pembelajaran				✓
9.	Keruntutan dalam penyampaian materi			✓	
10.	Materi mudah dipahami			✓	
11.	Kesesuaian media dengan tugas akhir dalam permainan			✓	
12.	Media memuat aspek kognitif				✓
13.	Media memuat aspek afektif				✓
14.	Media memuat aspek psikomotorik				✓
<b>B. Aspek Kemanfaatan</b>					
15.	Penggunaan media pembelajaran membantu proses pembelajaran			✓	
16.	Penggunaan media pembelajaran membantu siswa untuk menyimpulkan materi Akuntansi Keuangan Persediaan secara mandiri			✓	
17.	Penggunaan media pembelajaran memberikan motivasi pada siswa untuk fokus dalam pembelajaran				✓

### C. Kesimpulan

Instrumen penelitian ini dinyatakan \*):

1. Layak untuk diuji coba lapangan tanpa revisi
2. Layak untuk diuji coba lapangan dengan revisi sesuai saran
3. Tidak layak diuji coba lapangan

\*) Lingkari salah satu

**D. Koreksi Instrumen Penelitian**

Komentar atau Saran Umum

- Penulisan mekanisme debit dan kredit
- Beberapa transaksi masih kurang

Purworejo, Februari 2016



Heri Kurniadi, S.Pd., M.M.  
NIP. 196802104 200501 1 007

**Appendix 7. Amount Result of Cognitive, Affective, and Psychotoric Aspects**
**DATA HASIL PENILAIAN GAIN (g) SISWA**
**1. Aspek Kogntif**

No	Nama Siswa	Pre Test	Post Test	Nilai g
1.	Agni Ristanto	61	84	0,6
2.	Amad Mucharip	53	88	0,7
3.	Anggun Puspa Indra C.	60	90	0,8
4.	Ardyna Hibridyana	52	92	0,8
5.	Ayu Rahmania	55	89	0,8
6.	Desty Rahmawati	66	92	0,8
7.	Dewi Maryam	61	87	0,7
8.	Diah Permatasari	54	94	0,9
9.	Diah Sulistiowati	61	88	0,7
10.	Dwi Retno Ningsih	62	82	0,5
11.	Dwi Sulistiyowati	66	91	0,7
12.	Eka Marliana Saputri	65	86	0,6
13.	Eva Sustianingsih	70	88	0,6
14.	Fixa Leony Afilia	52	92	0,8
15.	Ilma Agus Lestari	61	96	0,9
16.	Indah Suminarwati W.A	64	90	0,7
17.	Janah Arianah	58	82	0,6
18.	Kurnia Ayu Ramadhanti	78	92	0,6
19.	Maisaroh	63	81	0,5
20.	Nani Krisdayanti	62	88	0,7
21.	Nia Alfionita	53	85	0,7
22.	Nida Hanifah	74	94	0,8
23.	Nilam Pangestika	68	95	0,8
24.	Pinandhita Mega Pratiwi	66	92	0,8
25.	Ratri Adi Saputro	67	89	0,7
26.	Rosidathul Ulfi	83	95	0,7
27.	Sawitri Nia Istikhoma	63	93	0,8
28.	Sonia Prasasti Alami	56	84	0,6
29.	Sumiati	86	95	0,6
30.	Umi Safitri	63	84	0,6
31.	Widi Astuti Setianingsih	68	94	0,8
32.	Yuli Wahyuningsih	68	89	0,7
	<b>Rata-Rata</b>	<b>64</b>	<b>89</b>	<b>0,7</b>

Sumber : Data primer yang diolah

## 2. Aspek Afektif

No	Nama Siswa	Pre Test	Post Test	Nilai g
1.	Agni Ristanto	29	33	0,4
2.	Amad Mucharip	26	33	0,5
3.	Anggun Puspa Indra C	25	32	0,5
4.	Ardyna Hibridyana	30	36	0,6
5.	Ayu Rahmania	28	33	0,4
6.	Desty Rahmawati	26	34	0,6
7.	Dewi Maryam	23	30	0,4
8.	Diah Permatasari	30	36	0,6
9.	Diah Sulistiowati	28	32	0,3
10.	Dwi Retno Ningsih	19	25	0,3
11.	Dwi Sulistiyowati	26	31	0,4
12.	Eka Marlina Saputri	24	29	0,3
13.	Eva Sustianingsih	28	35	0,6
14.	Fixa Leony Afilia	27	32	0,4
15.	Ilma Agus Lestari	25	33	0,5
16.	Indah Suminarwati W.A	28	35	0,6
17.	Janah Ariana	25	31	0,4
18.	Kurnia Ayu Ramadhanti	30	35	0,5
19.	Maisaroh	25	34	0,6
20.	Nani Krisdayanti	28	34	0,5
21.	Nia Alfionita	26	33	0,5
22.	Nida Hanifah	31	38	0,8
23.	Nilam Pangestika	25	34	0,6
24.	Pinandhita Mega Pratiwi	26	33	0,5
25.	Ratri Adi Saputro	26	33	0,5
26.	Rosidathul Ulfi	31	37	0,7
27.	Sawitri Nia Istikhoma	27	34	0,5
28.	Sonia Prasasti Alami	28	34	0,5
29.	Sumiati	27	35	0,6
30.	Umi Safitri	29	37	0,7
31.	Widi Astuti Setianingsih	32	38	0,8
32.	Yuli Wahyuningsih	26	31	0,4
	<b>Rata-Rata</b>	<b>27</b>	<b>33</b>	<b>0,5</b>

Sumber : Data primer yang diolah

### 3. Aspek Psikomotorik

No	Nama Siswa	Pre Test	Post Test	Nilai g
1.	Agni Ristanto	15	18	0,3
2.	Amad Mucharip	14	21	0,7
3.	Anggun Puspa Indra C	12	17	0,4
4.	Ardyna Hibridyana	18	22	0,7
5.	Ayu Rahmania	16	20	0,5
6.	Desty Rahmawati	14	22	0,8
7.	Dewi Maryam	14	19	0,5
8.	Diah Permatasari	15	21	0,7
9.	Diah Sulistiowati	13	22	0,8
10.	Dwi Retno Ningsih	16	21	0,6
11.	Dwi Sulistiyowati	15	22	0,8
12.	Eka Marlina Saputri	17	22	0,7
13.	Eva Sustianingsih	15	20	0,6
14.	Fixa Leony Afilia	16	22	0,8
15.	Ilma Agus Lestari	15	19	0,4
16.	Indah Suminarwati W.A	14	20	0,6
17.	Janah Ariana	15	20	0,6
18.	Kurnia Ayu Ramadhanti	17	22	0,7
19.	Maisaroh	16	21	0,6
20.	Nani Krisdayanti	16	23	0,9
21.	Nia Alfionita	16	21	0,6
22.	Nida Hanifah	15	22	0,8
23.	Nilam Pangestika	16	22	0,8
24.	Pinandhita Mega Pratiwi	15	21	0,7
25.	Ratri Adi Saputro	15	20	0,6
26.	Rosidathul Ulfi	16	23	0,9
27.	Sawitri Nia Istikhoma	15	21	0,7
28.	Sonia Prasasti Alami	15	21	0,7
29.	Sumiati	15	23	0,9
30.	Umi Safitri	15	21	0,7
31.	Widi Astuti Setianingsih	16	22	0,8
32.	Yuli Wahyuningsih	14	22	0,8
	<b>Rata-rata</b>	<b>15</b>	<b>21</b>	<b>0,7</b>

Sumber : Data primer yang diolah

Table 18. Card Revision

1.	Before revision :	Cash discount Sale (Periodic)	Sales discount (D) Acc. Receivable (K)
	After revision :	Cash discount Sale (Periodic)	Sales discount (D) Cash (D) Acc. Receivable (K)
2.	Before revision:	Cash discount Purchase (Periodic)	Payables (D) Purchase discount (K)
	After revision :	Cash discount Purchase (Periodic)	Payables (D) Purchase discount (K) Cash (K)
3.	Before revision:	Payment of expenses transport purchase (Periodic)	Transport costs of purchase (D) Transport costs of purchase (D)
	After revision :	Payment of expenses transport purchase (Periodic)	Transport costs of purchase (D) Cash (K)
4.	Before revision:	Sales of inventory (Perpetual)	Acc. Receivable (D) Sales (K) Inventory (D) Cost of goods sold (K)
	After revision :	Sales of inventory (Perpetual)	Inventory (D) Payables/cash (K) Inventory (D) Cost of goods sold (K)
5.	Before revision:	Sales return (Perpetual)	Sales return (D) Acc. Receivable/cash (K) Inventory (D) Cost of goods sold (K)
	After revision :	Sales return (Perpetual)	Payables/cash (D) Sales return (K) Cost of goods sold (D) Inventory (K)
6.	Before revision:	Sales discount (Perpetual)	Sales discount (D) Cash (K)
	After revision :	Purchase discount (Perpetual)	Payables (D) Purchase discount (K) Cash (K)
7.	Before revision:	Sales discount (Perpetual)	Sales discount (D) Cash (K)
	After revision :	Sales discount (Perpetual)	Sales discount (D) Acc. Receivable/cash (K)

**Appendix 8. Amount Validation of Students**
**HASIL ANGKET VALIDASI PADA SISWA**

Aspek Penyajian										Aspek Kemanfaatan							
No.	1	2	3	4	5	6	7	8	Rata-rata	9	10	11	12	13	14	Rata-rata	
1.	3	3	3	3	4	3	3	3	3,13	3	3	3	4	3	3	3,17	
2.	3	3	4	3	3	4	4	4	3,50	3	3	4	3	4	4	3,50	
3.	4	3	4	3	3	3	4	4	3,38	4	3	4	3	3	3	3,33	
4.	4	4	4	4	3	3	2	3	3.38	3	3	3	3	3	3	3,00	
5.	4	3	3	3	4	3	3	3	3,25	3	3	4	3	3	4	3,33	
6.	3	3	4	3	4	3	3	3	3,25	4	3	4	3	3	4	3,50	
7.	3	4	3	3	4	3	3	3	3,25	3	4	3	3	4	3	3,33	
8.	3	3	3	4	4	4	4	3	3,50	4	4	4	4	4	4	4,00	
9.	4	3	4	3	3	2	2	4	3,13	3	3	4	3	3	3	3,17	
10.	3	4	3	4	3	4	4	3	3,50	3	4	2	2	3	2	2,67	
11.	4	3	3	4	4	3	3	4	3,50	4	4	3	3	3	3	3,33	
12.	3	4	3	3	3	3	4	3	3,25	3	4	3	3	4	3	3,33	
13.	4	3	3	4	3	3	3	4	3.38	3	3	2	4	4	3	3,17	
14.	4	4	4	4	3	3	2	2	3,25	4	4	3	3	4	4	3,67	

15.	3	4	3	4	3	3	4	3	3,38	4	3	3	3	4	4	3,50
16.	3	2	3	4	3	3	4	3	3,13	3	4	4	4	4	4	3,83
17.	3	3	4	2	3	3	4	3	3,13	3	2	3	4	3	4	3,17
18.	4	3	4	4	4	3	4	3	3,63	4	4	3	4	3	3	3,50
19.	3	3	4	4	3	3	4	3	3,38	4	3	4	2	3	3	3,17
20.	4	3	3	3	4	4	3	3	3,38	3	4	3	3	4	3	3,33
21.	4	4	4	4	3	3	2	3	3,38	3	3	3	3	3	3	3,00
22.	4	3	3	3	3	3	4	3	3,25	3	4	3	3	4	3	3,33
23.	4	3	3	3	3	3	4	4	3,38	4	3	3	4	3	3	3,33
24.	3	3	3	3	4	4	3	3	3,25	3	4	4	4	4	4	3,83
25.	4	4	3	4	3	3	4	4	3,63	3	3	3	4	3	3	3,17
26.	3	2	3	3	4	3	4	3	3,13	4	3	4	3	3	3	3,33
27.	4	4	4	2	3	3	3	3	3,25	3	3	3	3	3	4	3,17
28.	3	4	4	3	3	3	3	3	3,25	3	4	4	4	4	4	3,83
29.	4	3	3	3	3	3	3	4	3,25	3	3	4	3	4	3	3,33
30.	4	4	4	4	4	4	4	3	3,75	4	4	4	4	4	4	4,00
31.	2	3	4	4	3	4	4	4	3,50	4	4	4	4	4	4	4,00
32.	4	3	3	3	4	4	3	3	3,38	4	3	3	3	4	4	3,50



## **APPENDIX OF DOCUMENTATION**

Appendix 9. Picture of Research

Appendix 10. Attendance list of Research

Appendix 11. Submission

Appendix 12. Observation Letter

**Appendix 9. Picture of Research****Dokumentasi Penggunaan Media Pembelajaran Dakon Akuntansi  
(DASI)****Sesi Siswa Mengerjakan Lembar Pretest Kognitif dan Afektif****Sesi Siswa Belajar Sambil Bermain Dakon Akuntansi**

**Tahap Akhir Permainan Dakon Akuntansi yaitu Menyimpulkan Materi**



**Sesi Penutup**



### Appendix 10. Attendance list of Research

Daftar Hadir Siswa Kelas XI AK 4 SMK N 2 Purworejo

Rabu, 10 Februari 2016

No	NIS	Nama Peserta Didik	Keterangan
1	14610	Agni Ristanto	✓
2	14611	Amad Mucharip	✓
3	14612	Anggun Puspa Indra Cahyani	✓
4	14613	Ardyna Hibridyana	✓
5	14614	Ayu Rahmania	✓
6	14615	Desty Rahmawati	✓
7	14616	Dewi Maryam	✓
8	14617	Diah Permata Sari	✓
9	14618	Diah Sulistiowati	✓
10	14619	Dwi Retno Ningsih	✓
11	14620	Dwi Sulistyowati	✓
12	14621	Eka Marlina Saputri	✓
13	14622	Eva Sustianingsih	✓
14	14623	Fixa Leony Afilia	✓
15	14624	Ilma Agus Lestari	✓
16	14625	Indah Suminarwati Wijaya A	✓
17	14626	Janah Ariana	✓
18	14627	Kurnia Ayu Ramadhanti	✓
19	14628	Maisaroh	✓
20	14629	Nani Krisdayanti	✓
21	14630	Nia Alfionita	✓
22	14631	Nida Hanifah	✓
23	14632	Nilam Pangestika	✓
24	14633	Pinandhita Mega Pratiwi	✓
25	14634	Ratri Adisaputro	✓
26	14635	Rosidathul Ulfi	✓
27	14636	Sawitri Nia Istikhoma	✓
28	14637	Sonia Prasasti Alamia	✓
29	14638	Sumiarti	✓
30	14639	Umi Safitri	✓
31	14640	Widi Astuti Setianingsih	✓
32	14641	Yuli Wahyuningsih	✓



## Appendix 11. Submission



### PEMERINTAH KABUPATEN PURWOREJO KANTOR PENANAMAN MODAL DAN PERIZINAN TERPADU

Jl. Urip Sumoharjo No. 6 Purworejo Kode Pos 54111  
Telp. (0275) 325202 Fax. (0275) 325202 Email : kpmpt@purworejokab.go.id

#### IZIN RISET / SURVEY / PKL

NOMOR : 072/387/2015

- I. Dasar : 1. Peraturan Daerah Kabupaten Purworejo Nomor 18 Tahun 2012 tentang Organisasi dan Tata Kerja Perangkat Daerah Kabupaten Purworejo (Lembaran Daerah Kabupaten Purworejo Tahun 2012 Nomor 17).  
2. Peraturan Bupati Purworejo Nomor 44 Tahun 2014 tentang Pendegelasan Wewenang Penerbitan Beberapa Jenis Izin Kepada Kantor Penanaman Modal dan Perizinan Terpadu Kabupaten Purworejo.
- II. Menunjuk : Surat dari UNY Nomor:1751/UN.34.18/LT/2015 Tanggal 16 September 2015
- III. Bupati Purworejo memberi Izin untuk melaksanakan Riset/ Survey/ PKL dalam Wilayah Kabupaten Purworejo kepada :

- ❖ Nama : Maizura Azizah Sekar Ayuningrum
- ❖ Pekerjaan : Mahasiswa
- ❖ NIM/NIP/KTP/ dll. : 12818244021
- ❖ Instansi / Univ/ Perg. Tinggi : Universitas Negeri Yogyakarta
- ❖ Jurusan : Pendidikan Akuntansi
- ❖ Program Studi : Akuntansi
- ❖ Alamat : Perum Griya Wirokerten No.140 Banguntapan Bantul
- ❖ No. Telp. : 083867948960
- ❖ Penanggung Jawab : Prof. Sukirno, M.SSi, Ph.D
- ❖ Maksud / Tujuan : Penelitian
- ❖ Judul : Pemanfaatan Permainan Dakon Dalam Proses Pembelajaran Akuntansi Kelas XI Sebagai Cara Meningkatkan Aspek Kognitif dan Psikomotorik.
- ❖ Lokasi : SMK Negeri 2 Purworejo
- ❖ Lama Penelitian : 1 Bulan
- ❖ Jumlah Peserta :

Dengan ketentuan - ketentuan sebagai berikut :

- a. Pelaksanaan tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu stabilitas daerah.
- b. Sebelum langsung kepada responden maka terlebih dahulu melapor kepada :
  1. Kepala Kantor Kesbangpol Kabupaten Purworejo
  2. Kepala Pemerintahan setempat ( Camat, Kades / Lurah )
- c. Sesudah selesai mengadakan Penelitian supaya melaporkan hasilnya Kepada Yth. Bupati Purworejo Cq. Kepala KPMPT, dengan tembusan BAPPEDA Kab. Purworejo

Surat Ijin ini berlaku tanggal 01 Oktober 2015 sampai dengan tanggal 01 Nopember 2015.

Tembusan , dikirim kepada Yth :

1. Ka. Bappeda Kab. Purworejo;
2. Ka. Kantor Kesbangpol Kab. Purworejo;
3. Ka. Dindikbudpora Kab. Purworejo;
4. Ka. SMK Negeri 2 Purworejo;
5. Ka. Prodi Pendidikan Akuntansi UNY;

Dikeluarkan : Purworejo

Pada Tanggal : 01 Oktober 2015

**a.n. BUPATI PURWOREJO**

**KEPALA KANTOR  
PENANAMAN MODAL DAN PERIZINAN TERPADU  
KABUPATEN PURWOREJO**



**TJATUR PRIYO UTOMO, S.Sos**

Pembina Tk. I

NIP. 19640724 198611 1 001

## Appendix 12. Observasion Letter



PEMERINTAH KABUPATEN PURWOREJO  
DINAS PENDIDIKAN, KEBUDAYAAN, PEMUDA DAN OLAH RAGA  
SEKOLAH MENENGAH KEJURUAN NEGERI 2 PURWOREJO  
Jalan Krajan I, Semawungdaleman Kutoarjo 54213  
Fax & ☎ (0275) 641102 E-mail : smkn2\_pwr@yahoo.com web : smkn2



### SURAT KETERANGAN

Nomor : 070 / 221.a / 2016

Saya yang bertanda tangan di bawah ini Kepala Sekolah Menengah Kejuruan (SMK) Negeri 2 Purworejo menerangkan dengan sesungguhnya bahwa :

Nama : Maizura Azizah Sekar Ayuningrum  
NIM : 12818244021  
Jurusan / Prodi : Pendidikan Akuntansi

Yang bersangkutan benar – benar telah melaksanakan penelitian untuk penyusunan skripsi dengan judul “Effect by Using Dakon Games on Accounting Learning Process XI Class to Improve Student’s Cognitive and Psychomotor Aspects” di SMK Negeri 2 Purworejo pada tanggal 1 s.d 26 Februari 2016.

Demikian surat keterangan ini dibuat, untuk dapat digunakan sebagaimana mestinya.

Kutoarjo, 26 Februari 2016



Kepala Sekolah

**Drs. Suhirman, M.Pd**

Pembina

NIP 19590816 198703 1 011